

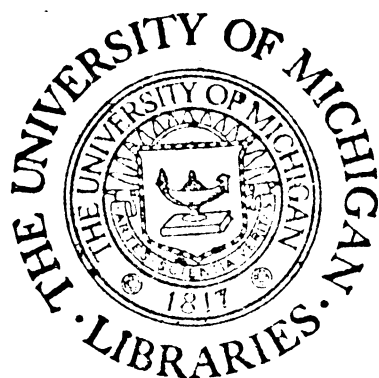
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BUREAU OF AUDITS



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REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS. *Bureau of audits*

TO

THE SECRETARY OF WAR
THE GOVERNOR-GENERAL OF THE PHILIPPINE ISLANDS
AND THE MEMBERS OF THE PHILIPPINE LEGISLATURE

FOR THE

FISCAL YEAR ENDED DECEMBER 31, 1918



MANILA
BUREAU OF PRINTING
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(For details of the accounts of provinces and municipalities see supplemental volumes 1 and 2.)

LETTER OF TRANSMITTAL.

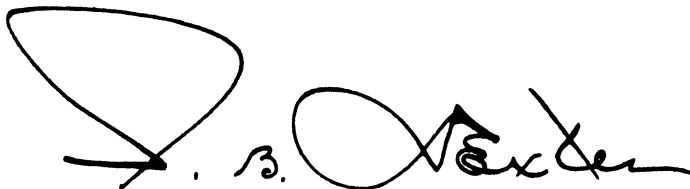
BUREAU OF AUDITS,
MANILA, *June 25, 1919.*

GENTLEMEN: Pursuant to the provisions of section 24 of the Act of Congress of August 29, 1916, I have the honor to submit herewith a report of the fiscal concerns of the Government of the Philippine Islands for the year ended December 31, 1918.

This volume contains the consolidated fiscal statistics of the Government as a whole, together with the detailed accounts of the Central Government and the city of Manila. The details relating to the accounts of provinces and municipalities are reported in supplemental volumes numbered 1 and 2, respectively.

All money values throughout this report are expressed in Philippine currency, unless otherwise specifically indicated, one peso thereof (₱1.00) being equivalent to fifty cents (\$0.50) United States currency.

Respectfully,

A large, stylized handwritten signature in dark ink, appearing to read 'B. O. Dexter'. The signature is written in a cursive, flowing style with a large loop at the beginning.

Auditor for the Philippine Islands.

The SECRETARY OF WAR.
The GOVERNOR-GENERAL OF THE PHILIPPINE ISLANDS.
The MEMBERS OF THE PHILIPPINE LEGISLATURE.

THE GOVERNMENT AS A UNIT.

General Explanatory Remarks.—The Philippine Islands, with a total land area of 115,026 square miles, are subdivided into 46 provinces varying in area from 537 to 11,786 square miles. The provinces are further subdivided into municipalities or districts which correspond from a territorial standpoint to counties or townships in the United States. There are now 928 municipalities, each of which contains a certain number of "barrios" or towns. The barrios, however, have no separate fiscal existence. Chartered cities are constituted as separate municipalities. The Central Government, through its executive, legislative, and judicial departments, exercises general jurisdiction throughout the entire Archipelago. Under the provisions of the Act of Congress of August 29, 1916, it is the duty of the Auditor for the Philippine Islands to "examine, audit, and settle all accounts pertaining to the revenues and receipts from whatever source of the Philippine Government and of the provincial and municipal governments of the Philippines, including trust funds and funds derived from bond issues; and audit in accordance with law and administrative regulations, all expenditures of funds or property pertaining to or held in trust by the government or the provinces or municipalities thereof."

Consolidation of Accounts.—With the view of presenting data of political, social, and economic significance, the accounts of all Departments, Bureaus, Offices, provinces, municipalities and other agencies of the Government of the Philippine Islands have been correlated and brought together in consolidated form. The results are shown in the consolidated balance sheet on page 13; the consolidated operation statement on page 14; and the consolidated budget statement on page 15. These statements are designed to present in brief a comprehensive view of conditions affecting the public welfare, and to serve as a basis for the discussion of questions involving changes in the general financial policy of the administration.

Financial Status.—The balance sheet on page 13 shows the financial position of the Government of the Philippine Islands as of December 31, 1918, compared with that of December 31, 1917. The items appearing in the balance sheet are more particularly described in the narrative which follows, and in the detailed statements of the governmental units to which they pertain. Particular attention is invited to the fact that the current surplus of the Government as a whole has increased during the year in the sum of ₱6,557,685.26.

Public Domain.—The public domain, which pertains wholly to the Central Government, comprises approximately seven-tenths of the entire land area of the Philippine Islands, or about 80,000 square miles. Reports submitted by the Bureau of Lands indicate that approximately 28,000 square miles of the public domain is agricultural land, the balance of 52,000 square miles being occupied by public forests. The value of this asset is indeterminate. Considerable revenue is derived annually from the public forests, and the agricultural land comprises rich areas available for homesteading.

Fixed Property.—The assets under this general division are either carried at cost or have been brought into account at an appraised valuation. A considerable part of the fixed property pertaining to provinces and municipalities has been acquired from funds contributed by the Central Government. This applies particularly to highways, bridges, and school buildings.

The fixed property assets of the Government, showing the branch to which they belong, are indicated below:

	Central Government.	Provincial Governments.	Municipal Governments.		Total.
			City of Manila.	All other.	
Fixed property:					
Plant—					
Land.....	P20,249,851.15	P921,882.39	P2,043,521.28	P5,830,610.90	P29,045,865.72
Buildings and Improvements.....	15,106,420.30	7,470,703.45	1,555,288.45	16,132,249.87	40,264,662.07
Public highways and bridges.....	1,685,812.15	49,988,214.88	4,148,629.67	4,221,546.26	60,044,202.96
Sewer and waterworks.....	629,899.23	200,984.03	8,370,307.14	795,425.43	9,996,615.83
Public parks and monuments.....	142,318.56	96,950.30	8,110,443.34	934,380.09	9,284,092.29
Docks and wharves.....	8,426,225.51	327,455.17	17,944.95	103,519.87	8,875,145.50
Irrigation systems.....	3,168,052.89	109,015.95	0.00	0.00	3,277,068.84
Lighthouses and beacons.....	3,429,713.74	0.00	0.00	0.00	3,429,713.74
Telegraph, telephone and cable lines.....	1,776,106.89	514,272.04	113,446.79	35,374.08	2,439,199.80
Artesian wells.....	780,065.07	136,411.09	9,503.88	1,067,237.17	1,993,217.21
Harbor and waterways Improvements.....	8,263,600.26	125,884.40	0.00	0.00	8,389,484.66
Electric transmission lines.....	0.00	34,073.38	0.00	39,790.64	73,864.02
Equipment—					
Furniture and office equipment.....	4,210,027.77	1,380,612.03	358,584.10	0.00	5,949,223.90
Industrial machinery and implements.....	3,042,854.63	1,076,396.45	311,489.27	0.00	4,430,740.35
Watercraft and appurtenances.....	3,298,182.04	455,244.69	38,384.67	0.00	3,791,811.40
Motor vehicles and accessories.....	1,098,724.02	373,411.03	173,274.57	0.00	1,645,409.62
Other land transportation equipment.....	245,966.86	338,511.47	311,468.89	0.00	895,947.22
Technical and scientific equipment.....	953,659.50	0.00	6,765.71	0.00	960,425.21
Ordnance.....	558,255.85	0.00	29,645.72	0.00	587,901.57
Hand tools.....	243,565.45	319,595.23	173,285.53	0.00	736,446.21
School equipment.....	0.00	0.00	0.00	914,730.82	914,730.82
Street, bridge and ferry equipment.....	0.00	0.00	0.00	138,852.37	138,852.37
Other equipment.....	1,003,159.04	753,368.68	515,236.74	2,509,648.11	4,781,412.57
Accrued depreciation.....	(1,590,798.09)	(2,178,456.48)	0.00	(51,837.29)	(3,821,091.86)
Total plant and equipment.....	76,721,662.82	62,444,530.18	26,287,220.70	32,671,528.32	198,124,942.02

Permanent and Long Term Investments.—The majority of these assets consists of investments representing partial or entire ownership and control of certain public and quasi-public utilities. The balance consists of investments pertaining to various special and trust funds and of certain compulsory advances repayable over a long period of time. Title to these assets or primary accountability therefor, is as follows:

	Central Government.	Provincial Governments.	Municipal Governments.		Inter-Governmental loans and investments.	Total.
			City of Manila.	All other.		
Friar lands estates.....	P7,512,171.29	P0.00	P0.00	P0.00	P0.00	P7,512,171.29
San Lazaro estates.....	567,406.10	0.00	0.00	0.00	0.00	567,406.10
Advances to Manila Railroad Company under guaranty contracts.....	716,637.19	0.00	0.00	0.00	0.00	716,637.19
Advances to Phil. R. R. Co. under guaranty contracts.....	5,260,321.14	0.00	0.00	0.00	0.00	5,260,321.14
Loans to Manila Railroad Company.....	8,127,000.00	0.00	0.00	0.00	0.00	8,127,000.00
Loans to Central Government for public works.....	540,000.00	0.00	0.00	0.00	(540,000.00)	0.00
Loans to Central Government for agricultural colonies.....	150,000.00	0.00	0.00	0.00	(150,000.00)	0.00
Loans to Provincial Governments.....	2,787,156.00	0.00	0.00	0.00	(2,787,156.00)	0.00
Loans to City of Manila.....	612,400.00	0.00	0.00	0.00	(612,400.00)	0.00
Loans to other Municipal Governments.....	2,802,730.00	236,270.00	619,655.00	0.00	(3,658,655.00)	0.00
Loans for agricultural production of foodstuffs, Act 2723.....	9,847.50	0.00	0.00	0.00	0.00	9,847.50
Advances to Provincial exchange stores.....	0.00	234,734.10	0.00	0.00	0.00	234,734.10
Phil. National Bank stock (par P7,626,200) 70 per cent paid up.....	5,338,340.00	0.00	0.00	0.00	0.00	5,338,340.00
Phil. National Bank stock (par P1,000,000) fully paid up.....	1,000,000.00	0.00	0.00	0.00	0.00	1,000,000.00
Capital stock of the Manila R. R. Co. (par \$5,783,500 U. S. Cy.).....	8,000,000.00	0.00	0.00	0.00	0.00	8,000,000.00
Phil. Nat. Coal Co. stock (par P1,530,000) 70 per cent paid up.....	1,071,000.00	0.00	0.00	0.00	0.00	1,071,000.00
Bank of the Phil. Islands stock (par P58,200).....	72,750.00	0.00	71,750.00	0.00	(71,750.00)	72,750.00
Iloilo Fair Association stock (par P2,000).....	0.00	2,000.00	0.00	0.00	0.00	2,000.00
Hotel Pines Company stock (par P400).....	400.00	0.00	0.00	0.00	0.00	400.00
Public works bonds (par P468,000).....	468,000.00	0.00	112,000.00	0.00	(112,000.00)	468,000.00
Friar lands bonds (par P410,000).....	410,000.00	0.00	0.00	0.00	0.00	410,000.00
Manila sewer and waterworks bonds (par P1,322,000).....	1,322,000.00	0.00	762,000.00	14,000.00	(776,000.00)	1,322,000.00
Phil. Railway Company bonds (par P2,546,000).....	2,328,700.00	0.00	328,000.00	0.00	(328,000.00)	2,328,700.00
Manila R. R. Company (1906) limited bonds (par £50,000).....	415,225.00	0.00	41,522.50	0.00	(41,522.50)	415,225.00
Manila Hotel Company bonds (par P780,000).....	780,000.00	0.00	0.00	0.00	0.00	780,000.00
U. S. Liberty Loan bonds (par \$3,430,050).....	879,000.00	5,930,800.00	25,000.00	25,300.00	0.00	6,860,100.00
Real estate mortgage loans.....	2,688,894.16	0.00	0.00	0.00	0.00	2,688,894.16
Retirement gratuities, Act 2589 (discounted by Postal Savings Bank).....	589,374.43	0.00	0.00	0.00	0.00	589,374.43
Certificates of bank deposits.....	1,346,080.00	0.00	0.00	0.00	0.00	1,346,080.00
Loans to municipal governments in transit.....	181,500.00	0.00	0.00	0.00	0.00	181,500.00
Loans to Provincial governments in transit.....	40,000.00	0.00	0.00	0.00	0.00	40,000.00
Totals.....	56,016,932.81	6,403,804.10	1,959,927.50	39,300.00	(9,077,483.50)	55,342,480.91

Quick assets.—These items as indicated in the following tabulation represent values in the form of cash and other liquid assets which are readily convertible, and pertain to the various general branches of the Government:

Items.	Central Government.	Provincial Governments.	Municipal Governments.		Totals.
			City of Manila.	All other.	
Materials and supplies.....	P3,860,217.15	P969,813.48	P457,863.99	P31,485.49	P5,319,380.11
Sales stock.....	4,072,589.19	112,819.42	62,064.11	41.24	4,247,513.96
Accrued interest.....	733,216.31	0.00	19,457.26	186.67	752,860.24
Accounts receivable.....	14,178,298.07	2,643,652.51	146,613.19	114,661.69	17,083,225.46
Bullion.....	778,113.96	0.00	0.00	0.00	778,113.96
Cash.....	184,565,609.02	(243,917.71)	483,113.17	9,020,426.32	193,825,230.80
Total.....	208,188,043.70	3,482,367.70	1,169,111.72	9,166,801.41	222,006,324.53

Many of the items enumerated above constitute appropriations available for future expenditure while the other asset items in this connection are held for payment of obligations already incurred as clearly indicated by the various liability items appearing in the balance sheet. The total cash unincumbered either by obligations or appropriations amounted to ₱23,855,066.14 at the close of the fiscal year covered by this report. That the finances of the Government are in a very healthy condition, particularly from the standpoint of cash, is indicated by the cash balance as here shown in the amount of ₱193,825,230.80. Measured by the maximum scope of the Government's financial activities this balance is considerably in excess of absolutely essential requirements. The conservative financial policy of the Government is to maintain a cash reserve sufficient at all times to cover the total amount of outstanding Treasury certificates, gold standard parity obligation, fiduciary liabilities and amounts due depository creditors. The location of all Government cash as of December 31, 1918, was as follows:

In United States banks.....	₱92,077,703.68
In local banks.....	70,933,177.60
In Insular Treasury vaults.....	16,540,623.31
In hands of collecting and disbursing officers.....	9,950,225.57
In hands of provincial treasurers.....	2,223,193.36
In hands of municipal treasurers.....	2,100,307.28
Total.....	193,825,230.80

Prepayments.—The assets falling under this caption pertain to the several general branches of the Government and are more or less self explanatory, representing payments advanced to cover expenditures applicable to the succeeding fiscal period.

Deferred Debits.—This item represents assets dropped by the Central Government as aid to Provinces and Municipalities and not yet taken into account by the latter. Such assets while adjustment thereof is pending are carried as "deferred debits" in the consolidated balance sheet.

Bonded Debt.—For the amortization of the bonded debt of the Government sinking funds, created pursuant to the provisions of law, are being adequately maintained. The entire bonded debt of the Government as of December 31, 1918, is distributed as follows: Central Government, ₱32,000,000; City of Manila, ₱8,000,000; other municipalities ₱250,000.

Coinage and Currency Obligations.—This item represents the liability of the Central Government, to which branch it wholly pertains, on account of Philippine coinage and Treasury certificates in circulation and available therefor. Act No. 2776, prescribing the manner in which the currency system of the Philippine Islands shall be regulated, provides among other things that the "Currency Reserve Fund," created by virtue of the provisions thereof, "shall not at any time be less in amount than the nominal value of the Treasury certificates in circulation or available for circulation, plus fifteen per cent of the money of the Government of the Philippine Islands in circulation and available for circulation, exclusive of Treasury certificates in circulation protected by a gold reserve." The corresponding assets carried in this connection for redemption purposes as shown in the balance sheet of the Central Government consist of cash, investments, bullion, etc., amounting to ₱112,549,208.73, ₱87,280,000.00 of which or the equivalent thereof in United States Currency being on deposit in United States banks. The total amount of outstanding certificates is covered either by silver pesos in the Treasury vaults or by United States Currency of equivalent value, while the minimum gold standard parity liability as fixed by law represents the difference between the bullion valuation and the nominal value of the Philippine coinage in circulation.

Other obligations.—The remaining obligations appearing in the balance sheet are summarized as follows:

	Central Government.	Provincial Governments.	Municipal Governments.		Totals.
			City of Manila.	All other.	
Fiduciary obligations.....	P1,027,490.90	P1,728,017.61	P0.00	P476,998.14	P3,232,506.65
Depository creditors.....	57,312,181.93	0.00	0.00	0.00	57,312,181.93
Loan creditors.....	0.00	60,000.00	0.00	0.00	60,000.00
Current liabilities.....	17,885,842.24	3,316,593.40	761,414.60	202,410.47	22,166,260.71
Deferred credits.....	50,461.63	25,371.80	0.00	49,440.41	125,273.84
Total.....	76,275,976.70	5,129,982.81	761,414.60	728,849.02	82,896,223.13

The above items are shown in detail in that part of this report which deals with the particular branch of the Government concerned.

Surplus.—These items represent the net worth of the Government as a whole and pertain to the various branches thereof as follows:

	Central Government.	Provincial Governments.	Municipal Governments.		Totals.
			City of Manila.	All other.	
Reserved surplus invested in permanent assets.....	P73,947,831.18	P65,923,566.48	P17,674,820.70	P29,358,387.91	P186,904,606.27
Reserved surplus invested in sinking funds.....	8,065,450.18	0.00	2,194,982.35	31,061.67	10,291,494.20
Reserved surplus for deferred debits.....	0.00	354,686.81	0.00	0.00	354,686.81
Current surplus:					
Appropriated.....	10,766,029.55	3,203,325.16	2,711,837.66	2,299,929.38	18,981,121.75
Unappropriated.....	24,832,714.98	(4,612,548.52)	(2,538,348.44)	6,173,248.12	23,855,066.14
Total.....	117,612,025.89	64,869,029.93	20,043,292.27	37,862,627.08	240,386,975.17

The Operation Statement.—The consolidated operation statement as presented in connection with this report on page 14 is in effect the profit and loss statement of the Government and accordingly embodies and comprehends all transactions based on income and expense of every description, including adjustments that contribute to enhance or diminish the surplus of the Government as a whole, showing according to prescribed classifications and in comparison with the preceding year the sources from which such income was derived, the cost of acquiring same and the amount thereof consumed or expended in the economic operation or conduct of the public welfare service. This statement has been prepared for the purpose of primarily exhibiting *net* rather than gross operation results, the items of special significance shown therein being listed under capital expense. These items reflect the net cost of public welfare service during the year segregated according to governmental functional requirements.

Revenue.—The annual per capita revenue from taxation during the past ten years, based upon the census of 1903, is as follows: 1918, ₱8.04; 1917, ₱6.78; 1916, ₱5.59; 1915, ₱5.16; 1914, ₱4.33; 1913 (calendar year), ₱4.71; 1912, ₱5.22; 1911, ₱4.82; 1910, ₱4.61; 1909, ₱4.22. Inasmuch as the population has considerably increased since 1903 it is believed that the true per capita tax for 1918 does not exceed ₱6.25. The direct returns to the public from each peso of taxes paid during 1918 and 1917 are stated as follows:

	Fiscal year 1918.	Fiscal year 1917.
Executive service.....	P0.10	P0.11
Legislative service.....	.01	.02
Judicial service.....	.02	.02
Law and order.....	.10	.12
Health service.....	.07	.07
National defense.....	.04	.01
Other protective service.....	.02	.03
Public education.....	.14	.15
Other social improvement.....	.02	.03
Development of commerce.....	.10	.10
Other economic development.....	.03	.03
Investments in permanent assets.....	.31	.29
	1.00	1.00

Details showing the various sources of revenue from taxation are contained in the statement on page 15.

The following statement is here presented for the purpose of showing by provinces and cities, the assessed value of real property and the population of the Philippine Islands upon the basis of the census of 1903, and subsequent legislation by the Philippine Legislature.

Provinces and cities.	Assessed Value of Real Property.			Population.		
	Taxable.	Exempt.	Total.	Christian.	Non-Christian.	Total.
Abra.....	P2,959,800.00	P487,470.00	P3,447,270.00	36,845	15,015	51,860
Agusan.....	1,769,440.00	349,270.00	2,118,710.00	19,056	9,137	28,193
Albay.....	31,206,030.00	4,836,520.00	36,042,550.00	239,434	892	240,326
Ambos Camarines.....	21,129,950.00	2,611,290.00	23,741,240.00	233,887	5,933	239,820
Antique.....	4,393,150.00	761,650.00	5,154,800.00	132,353	2,921	135,274
Bataan.....	5,044,740.00	956,010.00	6,000,750.00	45,166	1,621	46,787
Batanes.....	1,304,210.00	103,350.00	1,407,560.00	8,293		8,293
Batangas.....	17,526,490.00	2,313,880.00	19,840,370.00	257,715		257,715
Bohol.....	17,405,290.00	3,838,420.00	21,243,710.00	269,223		269,223
Bukidnon.....	2,101,620.00	117,420.00	2,219,040.00		28,150	28,150
Bulacan.....	30,803,540.00	5,594,420.00	36,397,960.00	223,327	415	223,742
Cagayan.....	13,853,100.00	3,447,870.00	17,300,970.00	134,532		134,532
Capiz.....	10,193,530.00	2,330,140.00	12,523,670.00	225,092	5,629	230,721
Cavite.....	10,845,980.00	2,161,460.00	13,007,440.00	134,779		134,779
Cebu.....	30,994,460.00	6,305,170.00	37,299,630.00	653,727		653,727
Cotabato.....	878,000.00	126,070.00	1,004,070.00	4,077	73,634	77,711
Davao.....	9,935,160.00	415,280.00	10,350,440.00	24,472	41,024	65,496
Ilocos Norte.....	13,693,640.00	2,448,380.00	16,142,020.00	176,785	2,210	178,995
Ilocos Sur.....	12,121,250.00	1,845,450.00	13,966,700.00	162,697	15,653	178,350
Iloilo.....	29,093,820.00	8,614,430.00	37,708,250.00	403,932	6,383	410,315
Isabela.....	11,511,700.00	738,710.00	12,250,410.00	68,793		68,793
Laguna.....	26,385,880.00	2,374,710.00	28,760,590.00	148,606		148,606
Lanao.....	609,090.00	68,340.00	677,430.00	11,759	58,144	69,903
La Union.....	11,093,810.00	1,415,590.00	12,509,400.00	124,548		124,548
Leyte.....	32,105,490.00	4,251,880.00	36,357,370.00	388,922		388,922
Mindoro.....	4,833,300.00	172,970.00	5,006,270.00	31,210	7,264	38,474
Misamis.....	15,803,640.00	1,104,880.00	16,908,520.00	132,601		132,601
Mountain.....	463,290.00	148,590.00	611,880.00	8,503	305,783	314,286
Nueva Ecija.....	26,738,680.00	1,817,100.00	28,555,780.00	132,999	1,148	134,147
Nueva Vizcaya.....	1,737,350.00	89,200.00	1,826,550.00	16,000	6,685	22,685
Ocidental Negros.....	27,849,620.00	3,609,920.00	31,459,540.00	303,660	4,612	308,272
Oriental Negros.....	10,043,990.00	1,885,420.00	11,929,410.00	184,889	16,605	201,494
Palawan.....	1,388,860.00	71,170.00	1,460,030.00	28,852	6,844	35,696
Pampanga.....	22,639,690.00	3,399,040.00	26,038,730.00	222,656	1,098	223,754
Pangasinan.....	39,718,210.00	6,406,600.00	46,124,810.00	439,135	3,386	442,521
Rizal.....	24,293,430.00	6,515,670.00	30,809,100.00	148,502	2,421	150,923
Romblon.....	3,035,580.00	302,800.00	3,338,380.00	52,848		52,848
Samar.....	14,257,800.00	3,175,900.00	17,433,700.00	263,102	3,135	266,237
Sorsogon.....	17,375,610.00	1,843,620.00	19,219,230.00	164,129	41	164,170
Sulu.....	1,339,010.00	95,510.00	1,434,520.00	3,621	86,968	90,589
Surigao.....	6,513,120.00	1,412,870.00	7,925,990.00	80,112		80,112
Tarlac.....	17,694,270.00	2,098,040.00	19,792,310.00	133,513	1,594	135,107
Tayabas.....	47,241,320.00	6,903,690.00	54,145,010.00	201,521	2,803	204,324
Zambales.....	4,998,930.00	518,290.00	5,517,220.00	56,762	3,168	59,930
Zamboanga.....	9,462,500.00	1,300,150.00	10,762,650.00	61,914	36,164	78,078
City of Baguio.....	1,472,780.00	7,502,790.00	8,975,570.00	489		489
City of Manila.....	107,167,910.00	64,621,940.00	171,789,850.00	219,928		219,928
Total.....	755,028,060.00	173,509,340.00	928,537,400.00	7,014,966	756,480	7,771,446

With reference to the matter of exemptions it is significant to note that real property having an assessed valuation of P173,509,340.00 escapes taxation.

The exempt property consists of the Friar Lands Estates, the San Lazaro Estate, and various churches, convents, schools, hospitals, etc., owned by religious or sectarian entities. The Friar Lands and San Lazaro Estates are revenue producing properties owned by the Central Government, and the provinces and municipalities in which said estates are located should, as a matter of equity, be entitled to tax these properties as privately owned real estate. The total value of exempt real property pertaining to religious denominations is approximately P150,000,000.

Capital Expense.—The consolidated operation statement on page 14 shows the total amount of capital which was converted during the year into general welfare service and the distribution thereof according to governmental functional requirements. The various elements of cost are shown in the detailed accounts of the several branches of the Government. Of the larger items of capital expense shown in the operation statement, "executive direction and control" comprises the cost of conducting the Bureau of Audits and the Bureau of Civil Service, in addition to the Executive Offices, the Executive Bureau and the provincial and municipal executive bodies. National defense covers the expense of the Philippine Militia, while "law and order" covers the expense of the Bureau of Constabulary, provincial and municipal police service, the Bureau of Justice and the offices of all public prosecutors. "Public health" embodies all health, quarantine and hospital service, including work performed by the Bureau of Science in connection therewith. "Public education" embraces the expense of the Bureau of Education and all provincial and municipal schools, as well as the University of the Philippines and all libraries, museums, etc., while "development of commerce" includes the maintenance of public high-

ways and waterways, expense of lighthouse service, cost of geodetic surveys and various other activities conducted in the interests of interisland trade.

The Budget Statement.—The consolidated budget statement on page 15 deals wholly with movements of cash and cash items in so far as they affect the current surplus. On the expenditures side are shown the total gross requirements for the year as determined by obligations incurred during said period against duly constituted appropriations. The credit side shows the sources from which the Government derived the funds necessary to meet said obligations. Pursuant to the classifications contained in the various appropriation Acts, the gross expenditures are here shown according to the service or thing received in exchange rather than according to the underlying purposes of the transactions. Said purposes are, however, reflected in the operation statement on page 14 and for practical use are shown in detail in that part of this report which deals with the accounts of the various governmental entities.

CONSOLIDATED BALANCE SHEET AS OF DECEMBER 31, 1918, COMPARED WITH DECEMBER 31, 1917.

[Including all departments, bureaus, offices, provinces, municipalities, cities, and other political subdivisions.]

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Assets.			
Public Domain.....	₱1.00	₱1.00	₱0.00
Fixed Property.....	198,124,942.02	185,894,775.39	+ 12,230,166.63
Land.....	29,045,865.72	29,022,874.96	+ 22,990.76
Buildings and improvements.....	40,264,662.07	36,464,887.31	+ 3,799,774.76
Public highways and bridges.....	60,044,202.96	54,132,595.42	+ 5,911,607.54
Sewer and waterworks.....	9,996,615.83	9,300,458.61	+ 696,157.22
Public parks and monuments.....	9,284,092.29	9,136,465.47	+ 147,626.82
Docks and wharves.....	8,875,145.50	9,149,557.51	- 274,412.01
Irrigation systems.....	3,277,068.84	3,209,340.11	+ 67,728.73
Telegraph, telephone and cable lines.....	2,439,199.80	2,271,577.35	+ 167,622.45
Other public works and improvements.....	13,886,279.63	13,383,830.41	+ 502,449.22
Equipment.....	24,832,901.24	23,082,100.87	+ 1,750,800.37
Accrued depreciation of fixed property.....	(3,821,091.86)	(3,258,912.63)	- 562,179.23
Permanent and Long Term Investments.....	55,342,480.91	46,002,932.54	+ 9,339,548.37
Real estate.....	8,079,577.39	9,150,533.17	- 1,070,955.78
Loans and advances.....	19,194,788.52	17,436,704.37	+ 1,758,084.15
Stocks.....	15,484,090.00	12,803,870.00	+ 2,680,220.00
Bonds.....	12,584,025.00	6,611,825.00	+ 5,972,200.00
Quick Assets.....	222,006,324.53	152,285,579.46	+ 69,720,745.07
Materials and supplies.....	5,319,380.11	4,158,496.75	+ 1,160,883.36
Sales stock.....	4,247,513.96	3,245,534.11	+ 1,001,979.85
Accrued interest.....	752,860.24	719,991.23	+ 32,869.01
Accounts receivable.....	17,083,225.46	9,671,679.22	+ 7,411,546.24
Bullion.....	778,113.96	2,010,856.46	- 1,232,742.50
Cash.....	193,825,230.80	132,479,021.69	+ 61,346,209.11
Prepayments.....	253,971.76	207,421.97	+ 46,549.79
Deferred Debits.....	354,686.81	155,072.68	+ 199,614.13
Total Assets.....	476,082,407.03	384,545,783.04	+ 91,536,623.99
Liabilities and Surplus.			
Bonded Debt.....	40,250,000.00	40,250,000.00	0.00
Friar lands 4's., due February 1, 1934.....	14,000,000.00	14,000,000.00	0.00
Public works 4's., due March 1, 1935.....	5,000,000.00	5,000,000.00	0.00
Public works 4's., due February 1, 1936.....	2,000,000.00	2,000,000.00	0.00
Public works 4's., due August 1, 1939.....	3,000,000.00	3,000,000.00	0.00
Sewer and waterworks 4's., due June 1, 1935.....	2,000,000.00	2,000,000.00	0.00
Sewer and waterworks 4's., due January 2, 1937.....	4,000,000.00	4,000,000.00	0.00
Sewer and waterworks 4's., due January 2, 1938.....	2,000,000.00	2,000,000.00	0.00
Cebu public works 4's., due January 1, 1941.....	250,000.00	250,000.00	0.00
Railroad purchase 4's., due December 1, 1946.....	8,000,000.00	8,000,000.00	0.00
Coinage and Currency obligations.....	112,549,208.73	83,610,970.82	+ 28,938,237.91
Gold standard parity liability.....	15,534,912.73	13,473,820.82	+ 2,061,091.91
Treasury certificates redeemable.....	97,014,296.00	70,137,150.00	+ 26,877,146.00
Fiduciary Obligations.....	3,232,506.65	1,474,856.69	+ 1,757,649.96
Depository Creditors.....	57,312,181.93	31,430,786.55	+ 25,881,395.38
Loan Creditors.....	60,000.00	0.00	+ 60,000.00
Current Liabilities.....	22,166,260.71	15,739,858.10	+ 6,426,402.61
Leave accrued.....	2,164,379.68	2,208,751.67	- 44,371.99
Interest accrued.....	2,757,390.92	2,243,341.17	+ 514,049.75
Accounts payable.....	10,801,027.98	7,625,349.59	+ 3,175,678.39
Warrants payable.....	6,443,462.13	3,662,415.67	+ 2,781,046.46
Deferred Credits.....	125,273.84	68,859.95	+ 56,413.89
Surplus.....	240,386,975.17	211,970,450.93	+ 28,416,524.24
Reserved surplus invested in permanent assets.....	186,904,606.27	166,372,193.36	+ 20,532,412.91
Reserved surplus invested in sinking funds.....	10,291,494.20	9,164,682.26	+ 1,126,811.94
Reserved surplus for deferred debits.....	354,686.81	155,072.68	+ 199,614.13
Current surplus.....	42,836,187.89	36,278,502.63	+ 6,557,685.26
Total Liabilities and Surplus.....	476,082,407.03	384,545,783.04	+ 91,536,623.99

CONSOLIDATED OPERATION STATEMENT, FISCAL YEAR 1918 COMPARED WITH FISCAL YEAR 1917.

[Including all departments, bureaus, offices, provinces, municipalities, cities, and other political subdivisions.]

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Revenue	₱91,108,911.48	₱76,560,200.03	+ ₱14,548,711.45
Revenue from taxation.....	62,492,754.52	52,717,327.02	+ 9,775,427.50
Incidental revenue.....	6,630,491.23	5,712,051.56	+ 918,439.67
Operating revenue from commercial and industrial units.....	21,490,076.20	17,478,564.05	+ 4,011,512.15
Dividends on bank stock.....	495,589.53	314,786.78	+ 180,802.75
Income from U. S. A. T. freight service.....	0.00	337,470.62	- 337,470.62
Cost of Revenue	17,135,904.35	13,314,829.89	+ 3,821,074.46
Expense of revenue collection.....	2,124,757.11	2,231,082.01	- 106,324.90
Operating expense of commercial and industrial units.....	15,011,147.24	11,083,747.88	+ 3,927,399.36
Net Revenue	73,973,007.13	63,245,370.14	+ 10,727,636.99
Add—			
Profits from sales of fixed property.....	7,222.84	2,527.73	+ 4,695.11
Voluntary contributions from the public.....	178,908.92	175,023.50	+ 3,885.42
Contribution from naval reservation.....	7,561.52	3,450.44	+ 4,111.08
Interest on loans and bank deposits.....	342,624.48	211,917.92	+ 130,706.56
Deduct—			
Interest on bonded and loan debt.....	1,855,600.55	1,835,084.99	+ 20,515.56
Retirement gratuities, Act 2589.....	785,903.66	584,353.28	+ 201,550.38
Increment for the year	71,867,820.68	61,218,851.46	+ 10,648,969.22
Add—			
Surplus brought forward from prior year.....	211,970,450.93	165,734,919.98	+ 46,235,530.95
Credit adjustments—prior year.....	81,038.80	194,899.82	- 113,861.02
Inventory adjustments of fixed property.....	0.00	22,186,856.25	- 22,186,856.25
Supplies brought into account.....	33,905.08	24,932.11	+ 8,972.97
Fixed property found at station and voluntary contributions.....	23,881.67	0.00	+ 23,881.67
Deduct—			
Debit adjustments—prior year charges.....	19,248.62	185,570.37	- 166,321.75
Inventory adjustments of fixed property.....	275,529.94	0.00	+ 275,529.94
Accrued Capital	283,682,318.60	249,174,889.25	+ 34,507,429.35
Capital Expense:			
General Administration	8,567,964.05	8,242,367.95	+ 325,596.10
Executive direction and control.....	6,319,788.56	6,013,747.95	+ 306,040.61
Legislation.....	1,065,168.22	1,026,210.50	+ 38,957.72
Adjudication.....	1,183,007.27	1,202,409.50	- 19,402.23
Protective Service	15,055,383.70	12,059,839.78	+ 2,995,543.92
National defense.....	2,628,013.32	602,109.21	+ 2,025,904.11
Law and order.....	6,468,042.48	6,353,909.16	+ 114,133.32
Public health.....	4,560,104.63	3,687,475.40	+ 872,629.23
Suppression of animal diseases and plant pests.....	648,191.48	731,709.63	- 83,518.15
Protection against forces majeures.....	475,198.90	397,992.34	+ 77,206.56
Regulation of public utilities.....	37,761.59	44,320.80	- 6,559.21
Other protective service.....	238,071.30	242,323.24	- 4,251.94
Social Improvement	10,713,599.57	10,103,481.00	+ 610,118.57
Public education.....	9,047,439.45	8,284,481.35	+ 762,958.10
Public corrections.....	1,154,617.12	1,196,484.32	- 41,867.20
Public recreation.....	204,858.81	264,115.45	- 59,256.64
Public charities.....	285,414.25	358,399.88	- 72,985.63
Other social improvement.....	21,269.94	0.00	+ 21,269.94
Economic Development	8,958,396.11	6,798,749.59	+ 2,159,646.52
Conservation of natural resources.....	328,321.96	280,177.00	+ 48,144.96
Development of commerce.....	6,609,857.77	5,216,274.82	+ 1,393,582.95
Development of agriculture.....	1,131,142.71	720,312.84	+ 410,829.87
Philippine publicity.....	12,003.88	1,730.55	+ 10,273.33
Development of industrial arts and sciences.....	139,212.58	146,900.52	- 7,687.94
Other economic development.....	737,857.21	433,353.86	+ 304,503.35
Total Capital Expense	43,295,343.43	37,204,438.32	+ 6,090,905.11
Surplus Carried Forward (see balance sheet)	240,386,975.17	211,970,450.93	+ 28,416,524.24

CONSOLIDATED BUDGET STATEMENT, FISCAL YEAR 1918 COMPARED WITH FISCAL YEAR 1917.

[Including all departments, bureaus, offices, provinces, municipalities, cities, and other political subdivisions.]

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Budget Credits:			
Revenue from taxation.....	₱62,492,754.52	₱52,717,327.02	+ ₱9,775,427.50
Excise taxes.....	13,191,923.35	12,933,425.77	+ 258,497.58
Import duties.....	13,479,736.56	11,183,822.41	+ 2,295,914.15
Licenses and business tax.....	17,441,487.20	12,652,927.83	+ 4,788,559.37
Real estate tax.....	7,347,571.21	6,956,902.41	+ 390,668.80
Cedula tax.....	4,659,916.00	4,741,965.00	- 82,049.00
Wharfage tax.....	1,305,477.59	1,137,622.26	+ 167,855.33
Franchise tax.....	1,130,439.23	824,751.18	+ 305,688.05
Income tax.....	2,550,149.20	1,178,006.50	+ 1,372,142.70
Documentary stamp tax.....	847,067.52	682,692.29	+ 164,375.23
Road tax.....	89,334.00	107,338.00	- 18,004.00
Immigration tax.....	207,752.00	152,232.00	+ 55,520.00
Tonnage dues.....	157,756.42	152,690.49	+ 5,065.93
Inheritance tax.....	75,127.74	5,284.93	+ 69,842.81
Other.....	9,016.50	7,665.95	+ 1,350.55
Incidental Revenue.....	6,630,491.23	5,712,051.56	+ 918,439.67
Fines and forfeitures.....	1,655,491.74	1,828,356.06	- 172,864.32
United States internal revenue.....	1,919,753.11	1,253,851.23	+ 665,901.88
Revenue from public forests.....	588,984.98	487,665.04	+ 101,319.94
Municipal grants of fishery privileges.....	358,671.60	324,023.32	+ 34,648.28
Cattle registration fees.....	661,515.00	640,070.00	+ 21,445.00
Property and mining claims registration fees.....	75,434.10	79,163.79	- 3,729.69
Sales and rentals of public domain.....	103,423.13	70,957.64	+ 32,465.49
Other.....	1,267,217.57	1,027,964.48	+ 239,253.09
Earnings and Other Credits.....	29,264,503.52	24,578,115.32	+ 4,686,388.20
Operating revenue of commercial and industrial units.....	21,395,238.13	17,406,716.58	+ 3,988,521.55
Other income of operating units.....	94,838.07	71,847.47	+ 22,990.60
Dividends on bank stock.....	495,589.53	314,786.78	+ 180,802.75
Income from U. S. A. T. freight service.....	0.00	337,470.62	- 337,470.62
Income incidental to functional activities.....	3,423,212.93	2,795,665.37	+ 627,547.56
Sales of fixed property.....	384,739.56	140,856.58	+ 243,882.98
Sales of Friar Lands real estate.....	856,656.26	870,822.19	- 14,165.93
Sales of San Lazaro real estate.....	214,299.52	229,246.63	- 14,947.11
Unadjusted Insular aid credits.....	500,148.66	0.00	+ 500,148.66
Interest on loans and bank deposits.....	342,624.48	211,917.92	+ 130,706.56
Interest repayments from Railway companies.....	290,202.06	0.00	+ 290,202.06
Proceeds from loans.....	807,400.00	1,774,900.00	- 967,500.00
Voluntary contributions from the public.....	178,908.92	173,769.06	+ 5,139.86
Sales of agricultural bank loans.....	164,140.00	0.00	+ 164,140.00
Other credits.....	35,466.60	55,216.30	- 19,749.70
Credit adjustments—prior year.....	81,038.80	194,899.82	- 113,861.02
Total Budget Credits.....	98,387,749.27	83,007,493.90	+ 15,380,255.37
Budget Charges:			
Salaries.....	25,052,869.62	23,071,722.37	+ 1,981,147.25
Wages.....	9,940,858.47	7,788,313.99	+ 2,152,544.48
Consumption of supplies and materials.....	11,318,041.08	8,896,455.61	+ 2,421,585.47
Postal, telegraph, telephone, and cable service.....	549,745.30	468,755.19	+ 80,990.11
Rental of buildings and grounds.....	428,449.43	378,332.47	+ 50,116.96
Freight, express, and delivery service.....	622,233.08	540,843.72	+ 81,389.36
Travel expense of personnel.....	2,616,958.54	2,197,235.65	+ 419,722.89
Illumination and power service.....	781,894.97	714,532.09	+ 67,362.88
Printing and binding reports, documents, and publications.....	258,767.59	201,222.48	+ 57,545.11
Discretionary expenditures.....	67,431.39	50,068.58	+ 17,362.81
Contributions and gratuities (other than to local governments).....	483,127.22	454,275.05	+ 28,852.17
Retirement gratuities, Act 2589.....	785,903.66	584,353.28	+ 201,550.38
Administrative expense.....	28,895.88	20,063.86	+ 8,832.02
Engineering subcontracts.....	173,419.39	327,886.67	- 154,467.28
Insurance losses.....	297,161.21	59,475.52	+ 237,685.69
Debit adjustment—prior year.....	17,448.62	173,720.37	- 156,271.75
Extraordinary losses.....	88,853.80	44,815.88	+ 44,037.92
Repair service.....	6,372,891.39	4,615,187.42	+ 1,757,703.97
Interest on bonded and loan debt.....	1,855,600.55	1,835,084.99	+ 20,515.56
Other expense.....	4,044,969.11	2,514,061.48	+ 1,530,907.63
Purchase of fixed property.....	2,622,038.87	1,835,829.78	+ 786,209.09
Public works construction projects.....	11,580,822.10	8,348,105.62	+ 3,232,716.48
Other permanent investments.....	8,721,142.04	1,983,228.68	+ 6,737,913.36
Interest on railroad bonds under guaranty contracts.....	683,920.00	733,674.96	- 49,754.96
Payments to sinking funds.....	1,126,811.94	1,081,645.13	+ 45,166.81
Repayments of loans.....	1,176,984.00	1,125,924.00	+ 51,060.00
Provincial loans to exchange stores.....	132,824.76	28,500.00	+ 104,324.76
Total Budget Charges.....	91,830,064.01	70,073,314.84	+ 21,756,749.17
Increase in current surplus for the year.....	6,557,685.26	12,934,179.06	- 6,376,493.80
Add—Current surplus at the beginning of the year.....	36,278,502.63	23,344,323.57	+ 12,934,179.06
Current Surplus at the End of the Year (see balance sheet).....	42,836,187.89	36,278,502.63	+ 6,557,685.26

THE CENTRAL GOVERNMENT IN DETAIL.

Organization.—The following chart is designed to present and otherwise reflect the general outline of the organization of the Central Government as of December 31, 1918:

Legislative Department.....	Senate. House of Representatives.
Judicial Department.....	Supreme Court. Courts of First Instance. Justice of the Peace Courts.
The Executive.....	General Executive Department.....
	Office of the Governor-General. Bureau of Audits. Bureau of Civil Service. Philippine Militia. Philippine Census.
	Department of Public Instruction.....
	Office of the Secretary. Bureau of Education. Philippine Health Service. Bureau of Quarantine Service.
	Department of the Interior.....
	Office of the Secretary. Bureau of Non-Christian Tribes. Philippine General Hospital. Executive Bureau. Philippine Constabulary Public Welfare Board.
	Department of Finance.....
	Office of the Secretary. Bureau of Customs. Bureau of Internal Revenue. Bureau of the Treasury. Philippine Mint. Bureau of Printing.
	Department of Justice.....
	Office of the Secretary. Bureau of Justice. Public Utility Commissioner. Philippine Library and Museum. Bureau of Prisons.
	Department of Agriculture and Natural Resources.....
	Office of the Secretary. Bureau of Agriculture. Bureau of Forestry. Bureau of Lands. Bureau of Solenoe. Weather Bureau.
	Department of Commerce and Communications.....
	Office of the Secretary. Bureau of Public Works. Bureau of Posts. Bureau of Supply. Bureau of Commerce and Industry. Bureau of Labor. Bureau of Coast and Geodetic Survey.

Inasmuch as some of the Bureaus above shown have under their administrative control two or more offices or divisions having wholly dissimilar functions as will be seen by reference to the various detailed operation statements in connection with this report, it will be understood that the allocation of a Bureau or office in the chart is not necessarily indicative of its functional activities.

Financial Status.—The consolidated balance sheet as published in this report on pages 22 and 23 has been prepared with a view of clearly and concisely exhibiting the financial status or condition of the Central Government as of December 31, 1918, compared with December 31, 1917. By reference thereto it will be seen that the current or working surplus of the Government increased during the fiscal year 1918 in the sum of ₱11,194,061.50. It is interesting to note in this connection that this amount is ₱1,821,537.80 in excess of the increase in the current surplus for the preceding fiscal year, thereby indicating firmness and stability in the financial activities of the Government. The net resources of the Government comprising reserves and current surplus, appropriated and unappropriated, show an increase for the year of ₱16,661,196.44. This increase is summarized by classes in the consolidated balance sheet, which in turn is supported by more detailed statistical data contained in (1) the consolidated operation statement, (2) the consolidated budget statement and (3) the statement of current surplus and reserves appearing in the order named on pages 24, 29 and 186.

Fixed Property.—The fixed property of the Government, consisting of real estate, public works and equipment, as set forth by classes in the Central Government balance sheet, has been acquired to

a considerable extent from revenue as well as from the proceeds of public works bond issues. All fixed property otherwise acquired in this connection was brought into account on the basis of an appraised valuation thereof. With reference to the fixed property acquired by purchase and construction, it is carried in the balance sheet at cost. A systematic record of these assets is maintained by the various Government entities having immediate supervision thereover. The item of accrued depreciation shown in the balance sheet appertains to the accounts of certain commercial and industrial entities such as the Bureau of Public Works and the Bureau of Printing. During the fiscal year under review current expenditures aggregating ₱2,704,081.04, representing direct outlays on account of purchase and construction of public works and equipment, were made as shown in the consolidated budget statement on page 29. While fixed property in the amount above indicated was acquired during the year, the value of the property dropped during the same period on account of sales, depreciation accruals, transfers to local Governments and inventory adjustments amounted to ₱577,453.68 as indicated in the statement of reserves on page 187.

Permanent Investments.—These assets, which constitute a considerable portion of the Government's resources are separately grouped in the balance sheet principally to distinguish them from current assets, they differing from the latter in that they are not as readily convertible. Of course they will ultimately be converted into current assets in the form of cash, etc., and subsequently become available for appropriation by the legislature for general purposes of Government. However, they will be retained in their present form in the economic interests of conditions affecting the Government until they have served the purpose for which primarily acquired. The principal changes that have taken place during the year in this particular class of assets resulted in a net increase thereof amounting to ₱2,390,567.85 as indicated in detail in the balance sheet.

Sinking Fund Assets.—These assets are maintained on a gradually increasing scale by General Fund allotments provided by law as well as earnings and other credits accruing to the Sinking Funds, and which have been established and are maintained for the specific purpose of effecting the amortization of the Government's bonded debt upon maturity thereof.

Redemption Fund Assets.—The assets grouped under this caption consist of cash, bullion, investments and securities and interest accruals and are carried by the Government for the purpose of guaranteeing the redemption in gold or its equivalent of all outstanding Philippine coins and Treasury certificates at their nominal or face value. Philippine Treasury certificates, of the various denominations authorized by law, aggregating, as expressed in Philippine currency, ₱97,014,296.00 were in circulation at the close of the fiscal year 1918, the redemption thereof being secured by gold credits in the form of banks deposits in the United States amounting to \$43,640,000.00, United States currency, the balance, amounting to ₱9,734,296.00, constituting the silver reserve in the form of Philippine silver pesos, carried in the Treasury vaults. All redemption fund assets are carried in a fund denominated "Currency Reserve Fund." Provision is made by Act 2776 that said fund shall not at any time be less in amount than the nominal value of the Treasury certificates in circulation or available therefor, plus fifteen per cent of the money of the Government, exclusive of silver certificates in circulation protected by a gold reserve. Any surplus according to law in the "currency reserve fund" in excess of requirements may be transferred to unappropriated funds in the Treasury upon recommendation of the Secretary of Finance approved by the Governor-General. At the end of the fiscal year 1918 the surplus in the fund over and above the minimum established by the provisions of said act amounted to ₱9,725,048.09, this amount or any part thereof being transferable to the General Fund of the Government in the discretion of the aforementioned officials. Thus, contrary to the usual practice, no action was taken at the close of the fiscal year 1918, as contemplated by law, in effecting what would appear to be a proper adjustment of the "currency reserve fund" by transferring therefrom to said General Fund the amount in excess of requirements as above indicated. Had this adjustment been made as of December 31, 1918, the Government's surplus balance at the close of the year would obviously have been correspondingly increased.

Fiduciary and Depository Assets.—These are assets carried by the Government in its capacity as trustee, agent or administrator for fiduciary and depository creditors and are available only to meet the obligations for which they are primarily held. The corresponding liabilities classified according to the particular significance of each item are indicated on the liability side of the balance sheet under the general captions—"public and private trusts" and "depository creditors."

Current assets.—These are the working assets of the Government, other than those already specifically referred to. By means of these particular assets the fundamental functional activities of the Government are carried on. They represent after the current liabilities have been deducted therefrom the net current financial condition of the Government in the form of surplus or a deficit. These assets are being continuously converted from one form into another, the current income and expense operations of the Government having the effect of either enhancing or diminishing them. By referring to the consolidated balance sheet of the Central Government on page 22 it will be seen that the several items, including deferred charges, that comprise the current or working assets of the Government, amount to ₱53,535,048.40. By deducting therefrom the sum of the several current liability items, including deferred credits, as shown in said balance sheet, we readily determine that the Government's current surplus at the close of the fiscal year 1918 amounts to ₱35,598,744.53, which, as will be seen, is separated to show the amount thereof appropriated by the legislature and available for current purposes of Government and also the amount available for appropriation by the legislature, or ₱10,766,029.55 and ₱24,832,714.98, respectively.

Deferred Retirement Gratuities.—This item which, as indicated in the balance sheet, is offset by a corresponding liability, represents unliquidated retirement gratuities, granted, which will be charged off to expense in proper proportions year by year until finally extinguished.

Reserves and Current Surplus.—A condensed statement of the current appropriated and unappropriated surplus of the Government together with the reserves, arranged according to classes is presented on page 186. This statement shows the current surplus and reserve balances at the beginning of the year, and in a general way all accruals withdrawals and adjustments affecting the Government's financial status during the year, concluding by showing the Government's net worth at the end of the year from the standpoint of surplus and reserves as summarized in the balance sheet.

The operation statement.—The consolidated operation statement as presented in connection with this report is in effect the profit and loss statement of the Government and accordingly embodies and comprehends all transactions based on income and expense of every description, including adjustments, that contribute to enhance or diminish the surplus of the Central Government as a whole, showing according to prescribed classifications and in comparison with the preceding year the sources from which such income was derived, the cost of acquiring same and the amount thereof consumed or expended in the economic operation or conduct of the public welfare service. This statement has been prepared for the purpose of primarily exhibiting *net* rather than gross operation statistics, the items of special significance shown therein being listed under capital expense. Exclusive of the contribution to local governments these items reflect the net cost of public welfare service during the year segregated according to governmental functional requirements.

The ratio, in comparison with that for the preceding year, which each of these items bears to the total capital expense is as follows:

	Fiscal year 1918.	Fiscal year 1917.
	Per cent.	Per cent.
Executive direction and control.....	3.39	4.12
Legislation.....	3.16	3.61
Adjudication.....	3.17	3.80
National defense.....	8.20	2.20
Law and order.....	11.56	13.93
Public health.....	8.16	7.25
Suppression of animal diseases and plant pests.....	1.83	2.51
Protection against forces majeures.....	.51	.59
Regulation of public utilities.....	.12	.16
Other protective service.....	.30	.33
Public education.....	13.38	15.65
Public corrections.....	1.95	2.53
Public charities.....	.46	.76
Conservation of natural resources.....	1.03	1.03
Development of commerce.....	5.16	4.77
Development of agriculture.....	3.53	2.64
Philippine publicity.....	.04	.01
Development of industrial arts and sciences.....	.44	.54
Other economic development.....	1.80	.57
Aid to local governments.....	31.74	33.00
Other social improvement.....	.07	0.00
	<u>100.00</u>	<u>100.00</u>

Aid to local governments.—The item of aid to local governments as shown in the consolidated operation statement reached the rather significant sum of ₱10,150,455.71 during the fiscal year 1918. This is the greatest amount from the standpoint of cash so far contributed by the Central Government to its political sub-divisions in any one year and clearly indicates an increasing tendency on the part

of provinces and municipalities to depend to a considerable extent on Insular Government resources for their financial support and assistance. The total contribution in this connection as above shown is further sub-divided on page 28 in order to show the various subordinate branches of the Central Government by which said aid was furnished in the form of cash, services and fixed property to provinces, cities and municipalities during the year. These contributions are made in conformity with the long established practice of the Central Government to assist all provinces and municipalities in the construction and maintenance of public highways and for the purpose of enabling them to accomplish various other necessary public improvements in bringing about the economic development of their affairs; to extend financial assistance to municipalities requiring aid for primary school purposes and to provide certain provinces and municipalities with necessary funds to meet recurring deficiencies occasioned principally by reason of the fact that local revenues are found to be inadequate to meet essential requirements of government. From the following comparative statement it will be seen how the aid furnished by the Central Government to provinces and municipalities was distributed during the fiscal years 1917 and 1918:

	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
General contributions to all provinces and municipalities:			
For construction and maintenance of public works.....	P5,042,622.93	P3,627,935.83	+P1,414,687.10
For educational and other purposes.....	3,207,191.08	2,586,376.52	+ 620,814.56
Total general contributions.....	8,249,814.01	6,214,312.35	+ 2,035,501.66
Specific revenue deficiency contributions:			
To the City of Manila.....	862,987.99	876,908.67	- 13,920.68
To the City of Baguio.....	134,411.71	152,664.39	- 18,252.68
To the Department of Mindanao and Sulu (non-Christian).....	719,742.00	1,282,077.50	- 562,335.50
To the Mountain Province (non-Christian).....	54,000.00	248,178.32	- 194,178.32
To the Province of Mindoro (largely non-Christian).....	45,000.00	44,000.00	+ 1,000.00
To the Province of Palawan (largely non-Christian).....	34,000.00	34,000.00	0.00
To the Province of Nueva Vizcaya (non-Christian).....	35,500.00	89,062.00	- 53,562.00
To the Province of Surigao.....	0.00	13,000.00	- 13,000.00
To the Province of Batanes.....	15,000.00	19,846.09	- 4,846.09
	1,900,641.70	2,759,736.97	- 859,095.27
	10,150,455.71	8,974,049.32	+ 1,176,406.39

While the practice established by the Central Government in extending aid to provinces and municipalities throughout the Islands will in all probability continue indefinitely, particularly as regards those provinces and other political subordinate entities which to a great extent are inhabited by non-Christian people, it would seem that in the ordinary course of governmental progress all other provinces and municipalities that continue to receive financial aid from the same source should gradually become less dependent upon the Central Government to which they look for aid for the purpose of financing their various functional activities. Such provinces and municipalities, in view of the considerable insular aid contributed, direct and otherwise, should show as a result substantial signs of economic and industrial improvement, and with a view of accomplishing financial independence should in the future strive to develop their own resources and finance their own activities. Some of the principal factors on which the continued financial dependence of provinces and municipalities is based are briefly stated as follows: (a) Inequitable distribution of the proceeds of licenses and business tax; (b) under-assessment of real property, coupled with low tax rate; (c) real property exemptions; and (d) organization of certain municipalities and other units having neither sufficient population nor wealth to justify their existence as separate entities.

The statistical tables published on pages 10 and 11 of this report show details with reference to taxation and exemption of real property.

Operation Income and Expense.—The operation income and expense of the Central Government for the fiscal year 1918, compared with the fiscal year 1917, arranged to indicate net cost of operation, are detailed and shown in the statement of commercial and industrial activities and the statement of functional activities, which have been compiled to exhibit gross and net results according to bureaus, offices and funds. These statements are published on pages 25 to 28 of this report and are intended to support the general items embodied in the consolidated operation statement under "capital expense," including the item of cost of revenue collection and the summarized results of the operation activities of commercial and industrial units.

The Budget Statement.—The consolidated budget statement presented on page 29 of this report is a comprehensive compilation of statistics designed to clearly set forth, according to proper

classification, the gross accruals to and withdrawals from the current surplus during the fiscal year 1918, compared with those pertaining to the fiscal year 1917. Briefly, this statement shows the purposes for which funds were required and accordingly expended; the amounts necessary to meet such requirements, and the sources from which the funds were derived. The transactions summarized therein reflect the financial activities of the Government from the standpoint of receipts and expenditures in so far as they affect appropriated and unappropriated surplus or, in other words, the current surplus of the Government. It will be understood that the "budget charges" represent the *gross* withdrawals or expenditures during the year from duly authorized legislative appropriations and were made strictly in conformity with the various requirements and purposes cited in the appropriation acts affected. In view of the fact that the budget statement is the connecting link between appropriations and the current surplus of the Central Government it should prove of particular interest to the law makers.

As already has been shown the current surplus of the Government increased ₱11,194,061.50 during the fiscal year 1918, representing the excess of receipts over expenditures. A brief perusal of the more important items set forth in the consolidated budget statement will readily disclose just how this unusual increase in the current surplus was brought about during the year. The amount thereof as above stated exceeds the increase for 1917 in the sum of ₱1,821,537.80, this gain being explained in the following tabulated statement:

Increase in revenue from taxation.....	₱9,110,817.26
Increase in incidental revenue.....	710,243.34
Increase in prior year adjustments.....	54,787.81
Increase in sales of fixed assets.....	2,739.97
Increase in sales of agricultural bank loans.....	164,140.00
Net decrease in advances to Railway Companies.....	339,957.02
	<u>10,382,685.40</u>
Deduct—	
Net increase in general expense.....	₱3,724,155.00
Decrease in net revenue of commercial and industrial units.....	317,596.63
Increase in contributions to local governments.....	1,114,235.36
Increase in public works outlays.....	657,483.56
Increase in outlays for equipment.....	282,309.67
Increase in corporate investments.....	1,759,613.36
Increase in extraordinary charges.....	201,550.38
Increase in proceeds of loan for public works.....	425,000.00
Increase in debt service.....	79,203.62
	<u>8,561,147.60</u>
	<u><u>1,821,537.80</u></u>

Appropriation Statement.—All of the appropriations in force during the year under review are shown in detail in the appropriation schedule beginning on page 32 and as will be seen by reference thereto, are arranged according to the bureaus and offices exercising administrative control over same. The title of each appropriation account recorded therein briefly indicates the purpose for which funds were made available. This schedule has been otherwise prepared to show the status of each appropriation account at the beginning and close of the fiscal period, the activities during the year in the form of new appropriations, sub-divided according to classes; reversions, and gross expenditures. In this connection it will be noted that the gross expenditures here shown are subclassified in the consolidated appropriation statement on page 31 to meet prescribed statistical requirements and in accordance with the provisions of the various appropriation acts.

Operation Statements of Bureaus, Offices and Funds.—The consolidated and general statements of the Central Government published in this report have been compiled from and are supported by the detailed financial and statistical data contained in the various operation statements of bureaus, offices and funds herein presented on pages 42 to 187. These statements have been prepared particularly with a view of clearly and concisely exhibiting in detail the financial activities and condition of affairs of each of the aforementioned subordinate entities of the Central Government for the fiscal year 1918.

CONSOLIDATED BALANCE SHEET, DECEMBER 31,

Reference page.	Assets.	December 31, 1918.	December 31, 1917.	Increase (+) Decrease (-).
		₱1.00	₱1.00	₱0.00
7	Public domain.....			
17, 22	Fixed property.....	76,721,662.82	74,595,035.46	+ 2,126,627.36
	Land.....	20,249,851.15	20,300,768.72	- 50,917.57
	Buildings and improvements.....	15,106,420.30	14,384,470.96	+ 721,949.34
	Docks and wharves.....	8,426,225.51	8,426,225.51	0.00
	Lighthouses and beacons.....	3,429,713.74	3,404,462.58	+ 25,251.16
	Telegraph, telephone and cable lines.....	1,776,106.89	1,720,456.35	+ 55,650.54
	Irrigation systems.....	3,168,052.89	3,119,195.79	+ 48,857.10
	Watersupply systems.....	629,899.23	629,899.23	0.00
	Artesian wells.....	780,065.07	599,833.69	+ 180,231.38
	Harbor and waterway improvements.....	8,263,600.26	7,560,620.63	+ 702,979.63
	Highways and bridges.....	1,685,812.15	1,678,487.51	+ 7,324.64
	Parks and monuments.....	142,318.56	142,318.56	0.00
	Watercraft and appurtenances.....	3,298,182.04	3,367,064.95	- 68,882.91
	Motor vehicles and accessories.....	1,098,724.02	1,002,937.42	+ 95,786.60
	Other land transportation equipment.....	245,966.86	265,807.06	- 19,840.20
	Industrial machinery and implements.....	3,042,854.63	3,029,210.45	+ 13,644.18
	Hand tools.....	243,565.45	249,471.52	- 5,906.07
	Furniture and office equipment.....	4,210,027.77	3,881,337.53	+ 328,690.24
	Industrial and scientific exhibits.....	173,137.85	174,785.94	- 1,648.09
	Ordnance.....	558,255.85	576,381.49	- 18,125.64
	Technical and scientific equipment.....	953,659.50	821,274.61	+ 132,384.89
	Fire protection equipment.....	59,090.65	44,827.08	+ 14,263.57
	Telegraph, telephone and cable equipment.....	161,665.91	159,615.28	+ 2,050.63
	Other equipment.....	609,264.63	573,038.50	+ 36,226.13
	Accrued depreciation.....	(1,590,798.09)	(1,517,455.90)	- 73,342.19
18	Permanent investments.....	29,916,167.36	27,525,599.51	+ 2,390,567.85
96	Philippine National Bank stock.....	5,171,720.00	3,575,760.00	+ 1,595,960.00
96	Manila Railroad Company stock.....	8,000,000.00	8,000,000.00	0.00
96	Capital stock of the National Coal Company.....	1,071,000.00	153,000.00	+ 918,000.00
96	Long term loan to Manila Railroad Company.....	1,000,000.00	300,000.00	+ 700,000.00
96	Manila Railroad Company advances.....	716,637.19	716,637.19	0.00
96	Philippine Railway Company advances.....	5,260,321.14	4,866,603.20	+ 393,717.94
96	Unconverted agricultural bank loans.....	616,911.64	763,065.95	- 146,154.31
166	Friar Lands real estate.....	7,512,171.29	8,368,827.55	- 856,656.26
164	San Lazaro real estate.....	567,406.10	781,705.62	- 214,299.52
96	Sinking fund assets.....	8,065,450.18	7,180,510.45	+ 884,939.73
	Accrued interest.....	76,381.87	74,466.38	+ 1,915.49
	Investments and securities.....	7,827,105.00	7,094,485.00	+ 732,620.00
	Cash.....	161,963.31	11,559.07	+ 150,404.24
96	Redemption fund assets.....	112,549,208.73	83,610,970.82	+ 28,938,237.91
	Accrued interest.....	417,736.42	346,585.17	+ 71,151.25
	Accounts receivable.....	164.30	125.61	+ 38.69
	Investments and securities.....	10,261,526.00	10,741,480.00	- 479,954.00
	Bullion at U. S. mint and in transit.....	778,113.96	2,010,856.46	- 1,232,742.50
	Cash.....	101,091,668.05	70,511,923.58	+ 30,579,744.47
181	Fiduciary assets.....	1,416,757.57	1,958,541.27	- 541,783.70
	Accrued interest.....	6,348.72	5,594.19	+ 754.53
	Investments and securities.....	294,618.00	233,618.00	+ 61,000.00
	Cash.....	1,115,790.85	1,719,329.08	- 603,538.23
183	Depository assets.....	59,065,641.01	33,552,977.77	+ 25,512,663.24
	Accrued interest.....	84,555.95	93,086.44	- 8,530.49
	Investments and securities.....	6,754,753.09	6,164,911.64	+ 589,841.45
	Cash.....	52,226,831.97	27,294,979.69	+ 24,931,852.28
	Current assets.....	53,385,549.91	36,164,425.97	+ 17,221,123.94
	Material and supplies.....	3,312,422.74	2,927,024.49	+ 385,398.25
	Work in process.....	547,794.41	122,299.69	+ 425,494.72
	Sales stock.....	4,072,589.19	3,141,038.96	+ 931,550.23
	Accrued interest.....	167,837.28	200,259.05	- 32,421.77
	Accounts receivable.....	14,178,133.77	8,335,558.43	+ 5,842,575.34
	Investments and securities.....	962,763.36	710,139.05	+ 252,624.31
	Cash.....	30,144,009.16	20,728,106.30	+ 9,415,902.86
	Deferred charges.....	149,498.49	205,555.21	- 56,056.72
19	Deferred retirement gratuities under Act No. 2589.....	1,172,755.16	1,311,474.84	- 138,719.68
	Total assets.....	342,442,692.23	266,105,092.30	+ 76,337,599.93

1918, COMPARED WITH DECEMBER 31, 1917.

Reference page.	Liabilities and surplus.	December 31, 1918.	December 31, 1917.	Increase (+) Decrease (—).
185	Bonded debt.....	*\$32,000,000.00	*\$32,000,000.00	*\$0.00
	Friar Lands 1% year 4 per cent gold bonds.....	14,000,000.00	14,000,000.00	0.00
	Public works 1% year 4 per cent gold bonds.....	10,000,000.00	10,000,000.00	0.00
	Railroad purchase 1% year 4 per cent gold bonds.....	8,000,000.00	8,000,000.00	0.00
185	Unfunded debt.....	690,000.00	755,000.00	— 65,000.00
96	Coinage and currency obligations.....	112,549,208.73	83,610,970.82	+ 28,938,237.91
	Reserve for coinage parity obligations.....	15,534,912.73	13,473,820.82	+ 2,061,091.91
	Reserve for redemption of Treasury certificates.....	97,014,296.00	70,137,150.00	+ 26,877,146.00
181	Public and private trusts.....	1,416,757.57	1,958,541.27	— 541,783.70
	Pension funds.....	344,117.30	336,491.95	+ 7,625.35
	Civil service trust funds.....	121,804.24	184,746.47	— 62,942.23
	Creditor's unclaimed balances.....	24,873.44	24,333.19	+ 540.25
	Interest on Municipal bonds.....	401,841.67	317,301.67	+ 84,540.00
	United States Shipping Board.....	41,049.42	490,038.41	— 448,988.99
	Cargoes, German ships.....	174,206.99	409,743.75	— 235,536.76
	Other fiduciary obligations.....	308,864.51	195,885.83	+ 112,978.68
183	Depository creditors.....	59,065,641.01	33,552,977.77	+ 25,512 663.24
	Treasury depositors—			
	Philippine National Bank.....	38,152,787.18	20,989,688.99	+ 17,163,098.19
	United States Army—Account-current.....	5,060,423.76	2,010,283.94	+ 3,050,139.82
	United States Navy—Account-current.....	2,142,981.29	2,151,997.16	— 9,015.87
	Treasurer of the United States.....	5,277,031.56	766,826.02	+ 4,510,205.54
	Other Treasury depositors.....	419,353.68	67,250.48	+ 352,103.20
	Postal savings bank depositors.....	4,983,207.60	4,279,004.03	+ 704,203.57
	City of Manila account current.....	1,722,397.41	2,096,532.05	— 374,134.64
	Money orders payable.....	1,271,948.86	1,165,735.93	+ 106,212.93
	City of Cebu account current.....	31,061.67	25,659.17	+ 5,402.50
	Southern lines bond sinking fund.....	4,448.00	0.00	+ 4,448.00
	Current liabilities.....	17,885,842.24	11,918,034.47	+ 5,967,807.77
	Accrued leave payable.....	1,653,395.59	1,691,502.05	— 38,106.46
185	Interest accrued on public debt.....	1,477,964.25	1,151,514.50	+ 326,449.75
185	Unpaid interest on railroad bonds.....	890,160.00	784,600.00	+ 105,560.00
	Accounts payable.....	7,420,860.27	4,628,002.25	+ 2,792,858.02
180	Warrants payable.....	6,443,462.13	3,662,415.67	+ 2,781,046.46
	Deferred credits.....	50,461.63	47,263.68	+ 3,197.95
	Retirement gratuities accrued under Act No. 2589.....	1,172,755.16	1,311,474.84	— 138,719.68
	Total liabilities.....	224,830,666.34	165,154,262.85	+ 59,676,403.49
186	Reserves.....	82,013,281.36	76,546,146.42	+ 5,467,134.94
	Surplus invested in fixed property.....	52,031,663.82	49,840,036.46	+ 2,191,627.36
	Surplus invested in other permanent assets.....	21,916,167.36	19,525,599.51	+ 2,390,567.85
	Surplus invested in friar lands bond sinking fund.....	4,947,780.98	4,510,030.34	+ 437,750.64
	Surplus invested in public works bond sinking fund.....	2,801,384.13	2,514,739.45	+ 286,644.68
	Surplus invested in Manila R. R. purchase bond sinking fund.....	316,285.07	155,740.66	+ 160,544.41
30	Current surplus.....	35,598,744.53	24,404,683.03	+ 11,194,061.50
31	Appropriated.....	10,766,029.55	4,252,735.32	+ 6,513,294.23
	Unappropriated.....	24,832,714.98	20,151,947.71	+ 4,680,767.27
24	Total surplus.....	117,612,025.89	100,950,829.45	+ 16,661,196.44

Total liabilities and surplus.....	342,442,692.23	266,105,092.30	+ 76,337,599.93
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CONSOLIDATED OPERATION STATEMENT.

Refer- ence page.	Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
	Revenue.....	₱ 63,652,834.04	₱ 50,282,487.66	+ ₱ 13,370,346.38
29	Revenue from taxation.....	44,559,229.56	35,448,412.30	+ 9,110,817.26
29	Incidental revenue.....	3,163,181.53	2,296,270.32	+ 866,911.21
25	Operating revenue from commercial and industrial units	15,372,531.91	11,832,921.62	+ 3,539,610.29
25	Other income of operating units.....	62,301.51	52,626.02	+ 9,675.49
	Dividends on bank stock.....	495,589.53	314,786.78	+ 180,802.75
	Income from U S. A. T. freight service.....	0.00	337,470.62	- 337,470.62
	Cost of Revenue.....	12,928,530.34	9,068,839.97	+ 3,859,690.37
26	Expense of revenue collection.....	1,054,636.51	1,001,894.52	+ 52,741.99
25	Operating expense of commercial and industrial units...	11,873,893.83	8,066,945.45	+ 3,806,948.38
	Net Revenue.....	50,724,303.70	41,213,647.69	+ 9,510,656.01
	Add—			
	Profits from sales of fixed property.....	4,908.21	2,526.82	+ 2,381.39
	Deduct—			
	Interest on bonded and loan debt.....	1,297,226.00	1,289,822.62	+ 7,403.38
	Retirement gratuities, Act 2589.....	785,903.66	584,353.28	+ 201,550.38
	Increment for the year.....	48,646,082.25	39,341,998.61	+ 9,304,083.64
	Add—			
23	Surplus brought forward from prior year.....	100,950,829.45	64,595,510.63	+ 36,355,318.82
	Credit adjustments—prior year.....	79,340.20	181,401.86	- 102,061.66
	Inventory adjustments (fixed property).....	0.00	24,186,683.65	- 24,186,683.65
	Deduct—			
187	Debit adjustments—prior year charges.....	5,541.66	162,391.13	- 156,849.47
187	Inventory adjustments (fixed property).....	75,054.48	0.00	+ 75,054.48
	Accrued Capital.....	149,595,655.76	128,143,203.62	+ 21,452,452.14
	Capital Expense:			
	General Administration.....	3,113,369.98	3,147,984.25	- 34,614.27
26	Executive direction and control.....	1,085,632.65	1,131,969.26	- 46,336.61
26	Legislation.....	1,012,205.66	982,526.35	+ 29,679.31
26	Adjudication.....	1,015,531.67	1,033,488.64	- 17,956.97
	Protective Service.....	9,815,177.97	7,321,768.85	+ 2,493,409.12
26	National defense.....	2,624,108.36	598,578.31	+ 2,025,530.05
26	Law and order.....	3,697,586.51	3,786,632.93	- 89,046.42
26	Public health.....	2,609,899.20	1,971,006.39	+ 638,892.81
26	Suppression of animal diseases and plant pests.....	585,788.02	681,867.91	- 96,079.89
27	Protection against forces majeures.....	163,326.90	160,753.45	+ 2,573.45
27	Regulation of public utilities.....	37,761.59	44,320.80	- 6,559.21
27	Other protective service.....	96,707.39	78,609.06	+ 18,098.33
	Social Improvement.....	5,070,822.45	5,142,920.04	- 72,097.59
27	Public education.....	4,279,470.84	4,249,309.32	+ 30,161.52
27	Public corrections.....	624,161.99	686,791.47	- 62,629.48
27	Public charities.....	145,919.68	206,819.25	- 60,899.57
27	Other social improvement.....	21,269.94	0.00	+ 21,269.94
	Economic Development.....	3,833,803.76	2,605,651.71	+ 1,228,152.05
27	Conservation of natural resources.....	328,321.96	280,177.00	+ 48,144.96
27	Development of commerce.....	1,649,426.79	1,302,510.89	+ 346,915.90
27	Development of agriculture.....	1,128,730.25	719,171.04	+ 409,559.21
27	Philippine publicity.....	12,003.88	1,730.55	+ 10,273.33
28	Development of industrial arts and sciences.....	139,212.58	146,900.52	- 7,687.94
28	Other economic development.....	576,108.30	155,161.71	+ 420,946.59
	Aid to Local Governments.....	10,150,455.71	8,974,049.32	+ 1,176,406.39
28	Cash contributions.....	9,839,161.78	8,491,827.29	+ 1,347,334.49
	Gratuitous services.....	154,885.71	387,984.84	- 233,099.13
	Property transferred without cost.....	156,408.22	94,237.19	+ 62,171.03
	Total Capital Expense.....	31,983,629.87	27,192,374.17	+ 4,791,255.70
23	Surplus Carried Forward (see balance sheet).....	117,612,025.89	100,950,829.45	+ 16,661,196.44

STATEMENT OF COMMERCIAL AND INDUSTRIAL ACTIVITIES.

(Figures in parenthesis indicate losses.)

Refer- ence page.	Bureaus, offices and funds.	Fiscal year 1918. Expense.	Fiscal year 1918. Income.	Fiscal year 1917. Expense.	Fiscal year 1917. Income.	Net operating Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
120	Agriculture, Bureau of.....	#0.00	#1,824.27	#929.58	#929.58	#1,824.27	#929.58	+ #894.69
177	American Colonies.....	10,939.78	4,247.38	10,191.68	5,449.23	(6,692.40)	(4,742.45)	- 1,949.95
171	Bohol Filipino Colonies.....	3,586.75	944.11	3,091.99	1,534.94	(2,642.64)	(1,557.05)	- 1,085.59
173	Cagayan Filipino Colonies.....	6,330.11	1,136.89	7,366.55	1,522.36	(5,193.22)	(5,844.19)	+ 650.97
	Commerce and Industry, Bureau of—							
154	Marine Railway and Repair Shops.....	1,105,986.96	1,184,389.29	752,580.80	829,717.76	78,402.33	77,136.96	+ 1,265.37
156	Operation of Chartered Vessels.....	2,449,741.03	3,017,116.93	758,694.28	955,353.59	567,375.90	196,659.31	+ 370,716.59
91	Customs, Bureau of—arrastre division.....	278,948.95	306,002.15	190,067.62	244,310.94	27,053.20	54,243.32	- 27,190.12
67	Education, Bureau of.....	0.00	61,311.53	0.00	35,854.87	61,311.53	35,854.87	+ 25,456.66
167	Friar Lands Estates.....	53,567.77	353,549.06	42,204.29	382,251.99	299,981.29	340,047.70	+ 40,066.41
68	Health, Bureau of.....	0.00	(5,004.17)	0.00	11,847.65	(5,004.17)	11,847.65	- 16,851.82
49	Inferior Courts.....	0.00	341.85	0.00	563.80	341.85	563.80	- 221.95
93	Internal Revenue, Bureau of.....	0.00	267.86	0.00	0.00	267.86	0.00	+ 267.86
127	Lands, Bureau of.....	0.00	(173.51)	0.00	86.52	(173.51)	86.52	- 260.13
175	Mindanao and Sulu Filipino Colonies.....	23,298.56	15,634.29	28,568.36	27,445.21	(7,664.27)	(1,123.15)	- 6,541.12
83	Philippine Constabulary.....	0.00	86.14	0.00	52.35	86.14	52.35	+ 33.79
	Philippine Expositions.....	0.00	0.00	0.00	1,324.76	0.00	1,324.76	- 1,324.76
59	Philippine Militia.....	0.00	8.20	0.00	68.03	8.20	68.03	- 59.83
144	Posts, Bureau of.....	1,816,288.34	2,535,252.76	1,736,667.28	2,021,934.87	718,964.42	285,267.59	+ 433,696.83
106	Printing, Bureau of.....	921,196.49	1,058,775.74	738,539.37	846,749.79	137,579.25	108,210.42	+ 29,368.83
116	Prisons, Prison Division.....	0.00	813.61	0.00	1,309.05	813.61	1,309.05	- 495.44
119	Prisons, Industrial Division.....	434,462.24	491,448.36	368,985.76	424,645.46	56,986.12	55,659.70	+ 1,326.42
140	Public Works, Bureau of.....	3,450,594.61	3,515,608.04	2,446,678.65	2,493,804.12	65,013.43	47,125.47	+ 17,887.96
165	San Lazaro Estate.....	3,808.76	112,302.62	4,078.74	90,503.79	108,493.86	86,425.05	+ 22,068.81
146	Supply, Supply Division.....	377,665.39	874,736.18	318,369.85	504,405.67	497,070.79	186,035.82	+ 311,034.97
148	Supply, Cold Storage Division.....	430,636.46	573,948.05	422,452.20	489,111.07	143,311.59	66,658.87	+ 76,652.72
	Supply, Sales Agency Division.....	0.00	0.00	2,452.27	0.00	0.00	(2,452.27)	- 2,452.27
100	Treasury, Administrative Division.....	109,272.92	531,221.31	109,744.18	373,325.60	421,948.39	263,581.42	+ 158,366.97
102	Treasury, Fidelity Insurance Fund.....	23,810.03	83,981.42	40,652.06	74,943.42	60,171.39	34,291.36	+ 25,880.03
101	Treasury, Friar Lands Bond Sinking Fund.....	0.00	229,281.57	0.00	187,311.58	229,281.57	187,311.58	+ 41,969.99
	Treasury, Gold Standard Fund.....	0.00	0.00	0.00	1,465,527.32	0.00	1,465,527.32	- 1,465,527.32
102	Treasury, Land Title Assurance Fund.....	12.48	26,729.04	11.72	15,096.96	26,716.56	15,085.24	+ 11,631.32
101	Treasury, Manila Railroad Purchase Bond Sinking Fund.....	0.00	0.00	0.00	0.00	0.00	0.00	- 0.00
102	Treasury, Miscellaneous.....	0.00	10,660.05	0.00	770.00	10,660.05	770.00	+ 9,890.05
101	Treasury, Property Insurance Fund.....	0.00	66,581.36	0.00	81,680.22	66,581.36	81,680.22	+ 15,098.86
101	Treasury, Public Works Bond Sinking Fund.....	275,493.18	30,599.37	20,697.19	27,316.30	(244,393.81)	6,619.11	- 251,512.92
94	Tobacco Inspection Fund.....	98,253.02	139,868.55	0.00	118,876.97	139,868.55	118,876.97	+ 20,991.58
	Weather Bureau.....	0.00	211,343.12	64,850.61	169,900.17	113,090.10	105,049.56	+ 8,040.54
		0.00	0.00	0.00	21.60	0.00	21.60	- 21.60
	Total operating expense and in- come of commercial and indus- trial units.....	11,873,893.83	15,372,531.91	8,066,945.45	11,832,921.62	3,498,638.08	3,765,976.17	- 267,338.09
	Total other income of operating units.....	0.00	62,301.51	0.00	52,626.02	62,301.51	52,626.02	+ 9,675.49
	Grand total.....	11,873,893.83	15,434,833.42	8,066,945.45	11,885,547.64	3,560,939.59	3,818,602.19	- 257,662.60

COMPARATIVE STATEMENT OF GROSS EXPENSES AND RECEIPTS SHOWING, BY BUREAUS AND OFFICES,
THE FUNCTIONAL COST OF GOVERNMENT.

Refer- ence page.	Items.	Fiscal year 1918		Fiscal year 1917		Net cost.		Fiscal year 1917.		Increase (+) Decrease (-).	
		Expense.	Gross. Income.	Expense.	Gross. Income.	Fiscal year 1918.		Fiscal year 1917.			
	Revenue collection.....	₱1,279,126.95	₱224,490.44	₱1,162,936.62	₱161,042.10	₱1,054,636.51		₱1,001,894.52		₱52,741.99	
94	Bureau of Internal Revenue.....	614,199.47	102,512.47	605,920.74	101,821.62	511,687.00		504,039.12		7,587.88	
90	Bureau of Customs.....	645,241.66	121,977.97	544,550.65	59,220.48	523,263.69		485,330.17		37,933.52	
139	Bureau of Public Works.....	15,105.66	0.00	8,214.00	0.00	15,105.66		8,214.00		6,891.66	
53	The Executive.....	4,580.16	0.00	4,251.23	0.00	4,580.16		4,251.23		328.93	
	Executive direction and control.....	1,101,689.08	16,056.43	1,142,436.64	10,467.38	1,085,632.65		1,131,969.26		46,336.61	
57	Bureau of Civil Service.....	71,929.75	876.02	74,802.39	537.38	71,053.73		74,265.01		3,211.28	
55	Bureau of Audits.....	304,838.53	4,549.36	296,381.91	21.66	300,289.17		296,360.25		3,928.92	
80	Executive Bureau.....	163,631.90	3,629.17	158,766.62	3,756.69	160,002.73		155,009.93		4,992.80	
52	The Executive.....	460,562.03	7,001.88	390,960.91	6,151.65	453,560.15		384,809.26		68,750.89	
139	Bureau of Public Works.....	18,963.97	0.00	87,338.51	0.00	18,963.97		87,338.51		68,374.54	
61	Bureau of Insular Affairs.....	39,464.20	0.00	120,681.82	0.00	39,464.20		120,681.82		81,217.62	
74	Bureau of Non-Christian Tribes.....	42,298.70	0.00	13,504.48	0.00	42,298.70		13,504.48		28,794.22	
	Legislation.....	1,012,414.01	208.35	982,551.85	25.50	1,012,205.66		982,526.35		29,679.31	
43	The Philippine Senate.....	406,795.49	86.10	336,978.03	0.00	406,709.39		336,978.03		69,731.36	
45	The Code Committee.....	0.00	0.00	38,804.82	0.00	0.00		38,779.82		38,779.82	
139	The House of Representatives.....	601,474.19	122.25	606,674.02	0.00	601,351.94		606,673.52		5,321.58	
53	Bureau of Public Works.....	3,990.42	0.00	0.00	0.00	3,990.42		0.00		3,990.42	
	The Executive.....	153.91	0.00	94.98	0.00	153.91		94.98		58.93	
	Adjudication.....	1,530,080.66	514,548.99	1,520,677.90	487,189.26	1,015,531.67		1,033,488.64		17,956.97	
47	The Supreme Court.....	237,501.27	28,600.00	205,096.15	27,171.08	208,841.27		177,925.07		30,916.20	
49	Inferior Courts.....	1,290,962.31	485,888.99	1,310,112.15	460,018.18	805,073.32		850,938.97		45,020.65	
139	Bureau of Public Works.....	1,617.08	0.00	5,210.00	0.00	1,617.08		5,210.00		3,592.92	
53	The Executive.....	0.00	0.00	259.60	0.00	0.00		259.60		259.60	
	National defense.....	2,624,108.36	0.00	598,578.31	0.00	2,624,108.36		598,578.31		2,025,530.05	
59	Philippine Militia.....	2,561,957.70	0.00	585,687.68	0.00	2,561,957.70		585,687.68		1,976,270.02	
	All other Bureaus and funds.....	62,150.66	0.00	12,890.63	0.00	62,150.66		12,890.63		49,260.03	
	Law and order.....	3,707,599.13	10,012.62	3,795,332.80	8,699.87	3,697,586.56		3,786,632.93		89,046.42	
108	Bureau of Justice.....	122,600.18	3,520.85	129,946.14	4,850.75	119,079.33		125,095.39		6,016.06	
83	Philippine Constabulary.....	3,454,798.08	6,491.77	3,555,257.52	3,849.12	3,448,304.31		3,551,408.40		103,104.09	
90	Bureau of Customs.....	87,130.88	0.00	69,619.29	0.00	87,130.88		69,619.29		17,511.59	
139	Bureau of Public Works.....	18,226.86	0.00	27,016.59	0.00	18,226.86		27,016.59		8,789.73	
53	The Executive.....	3,672.86	0.00	2,922.82	0.00	3,672.86		2,922.82		750.04	
152	Bureau of Commerce and Industry.....	21,172.27	0.00	10,570.44	0.00	21,172.27		10,570.44		10,601.83	
	Public health.....	2,858,450.44	248,551.24	2,131,023.51	160,017.12	2,609,899.20		1,971,006.39		638,892.81	
72	Bureau of Quarantine Service.....	125,812.45	552.53	116,091.63	925.42	125,259.92		115,166.21		10,093.71	
77	Philippine General Hospital.....	652,936.96	138,155.83	493,459.44	74,456.37	514,781.13		419,003.07		95,778.06	
132	Bureau of Science.....	154,180.64	78,076.04	110,439.82	35,065.75	76,104.60		75,430.07		674.53	
83	Philippine Constabulary.....	137,221.66	0.00	68,696.22	0.00	137,221.66		68,696.22		68,525.44	
70	Philippine Health Service.....	1,668,706.72	21,338.84	1,241,393.33	41,623.38	1,647,387.88		1,199,769.75		447,598.13	
139	Bureau of Public Works.....	35,704.58	0.00	10,700.00	0.00	35,704.58		10,700.00		25,004.58	
53	The Executive.....	47,041.05	10,428.00	42,179.71	7,946.00	36,613.05		34,233.71		2,379.34	
152	Bureau of Commerce and Industry.....	36,846.38	0.00	48,007.36	0.00	36,846.38		48,007.36		11,160.98	
	Suppression of animal diseases and plant pests.....	638,034.31	52,246.29	716,814.64	34,946.73	585,788.02		681,867.91		96,079.89	
122	Bureau of Agriculture.....	521,884.27	52,246.29	528,112.11	34,946.73	469,637.98		493,165.38		23,527.40	
83	Philippine Constabulary.....	116,150.04	0.00	188,702.53	0.00	116,150.04		188,702.53		72,552.49	

134	Protection against forces majeures.....	163,708.33	381.43	161,017.13	263.68	163,326.90	160,753.45	2,573.45
53	Weather Bureau.....	163,629.80	381.43	160,988.34	263.68	163,248.37	160,724.66	2,529.71
	The Executive.....	78.53	0.00	28.79	0.00	78.53	28.79	49.74
110	Regulation of public utilities.....	37,824.60	63.01	44,436.68	115.88	37,761.59	44,320.80	6,559.21
139	The Public Utility Commission.....	37,735.53	63.01	44,436.68	115.88	37,672.52	44,320.80	6,648.28
	Bureau of Public Works.....	89.07	0.00	0.00	0.00	89.07	0.00	89.07
90	Other protective service.....	96,707.39	0.00	78,609.06	0.00	96,707.39	78,609.06	18,098.33
139	Bureau of Customs.....	55,651.00	0.00	54,160.75	0.00	55,651.00	54,160.75	1,490.25
	Bureau of Public Works.....	41,056.39	0.00	24,448.31	0.00	41,056.39	24,448.31	16,608.08
67	Public education.....	4,412,799.68	133,515.76	4,389,616.48	114,900.96	4,279,470.84	4,274,715.52	4,755.32
163	Bureau of Education.....	3,401,709.58	26,789.44	3,443,851.48	36,630.91	3,374,920.14	3,407,220.57	32,300.43
132	The University of the Philippines.....	804,960.06	99,930.79	745,788.94	71,429.57	705,029.27	674,359.37	30,669.90
113	Bureau of Science.....	58,119.50	4,750.35	67,455.05	4,750.37	53,369.15	62,704.68	9,335.53
139	Philippine Library and Museum.....	129,748.60	2,045.18	114,020.99	2,090.11	127,703.42	111,930.88	15,772.54
	Bureau of Public Works.....	8,425.72	0.00	8,213.19	0.00	8,425.72	8,213.19	212.53
53	The Executive.....	10,023.14	0.00	10,286.83	0.00	10,023.14	10,286.83	263.69
118	Public corrections.....	914,466.79	290,304.80	878,971.91	192,180.44	624,161.99	686,791.47	62,629.48
	Bureau of Prisons, Bilibid and Industrial Division.....	12,405.17	0.00	14,372.30	0.00	12,405.17	14,372.30	1,967.13
116	Bureau of Prisons, Prison Division.....	845,321.60	290,304.80	801,447.44	192,180.44	555,016.80	609,267.00	54,250.20
139	Bureau of Public Works.....	18,944.16	0.00	24,771.32	0.00	18,944.16	24,771.32	5,827.16
53	The Executive.....	37,795.86	0.00	38,380.85	0.00	37,795.86	38,380.85	584.99
139	Other social improvements.....	32,127.59	10,857.65	0.00	0.00	21,269.94	0.00	21,269.94
	Bureau of Public Works.....	30,923.47	0.00	0.00	0.00	30,923.47	0.00	30,923.47
80	Executive Bureau.....	1,204.12	10,857.65	0.00	0.00	(9,653.53)	0.00	9,653.53
85	Public charities.....	145,980.98	61.30	206,874.49	55.24	145,919.68	206,819.25	60,899.57
87	Public Welfare Board.....	70,199.47	41.30	63,856.63	55.24	70,153.17	63,801.39	6,356.78
70	Government Orphanage.....	43,358.88	20.00	39,958.72	0.00	43,335.88	39,958.72	3,377.16
52	Philippine Health Service.....	0.00	0.00	94,377.29	0.00	0.00	94,377.29	94,377.29
139	The Executive.....	30,022.18	0.00	8,681.85	0.00	30,022.18	8,681.85	21,340.33
	Bureau of Public Works.....	2,403.45	0.00	0.00	0.00	2,403.45	0.00	2,403.45
125	Conservation of natural resources.....	329,876.96	1,555.00	281,425.09	1,248.09	328,321.96	280,177.00	48,144.96
139	Bureau of Forestry.....	326,193.93	1,555.00	278,972.71	1,248.09	324,638.93	277,724.62	46,914.31
53	Bureau of Public Works.....	3,587.65	0.00	2,300.00	0.00	3,587.65	2,300.00	1,287.65
	The Executive.....	95.38	0.00	152.38	0.00	95.38	152.38	57.00
160	Development of commerce.....	2,286,178.80	636,752.01	1,753,673.70	476,569.01	1,649,426.79	1,277,104.69	372,322.10
90	Bureau of Coast and Geodetic Survey.....	179,753.74	387.50	195,248.68	331.50	179,366.24	194,917.18	15,550.94
139	Bureau of Customs.....	26,869.13	0.00	28,843.98	0.00	26,869.13	28,843.98	1,974.85
143	Bureau of Public Works.....	504,627.69	0.00	498,684.43	13,893.04	504,627.69	484,791.39	19,836.30
152	Bureau of Posts.....	32,253.26	0.00	43,514.40	0.00	32,253.26	43,514.40	11,261.14
53	Bureau of Commerce and Industry.....	1,483,734.81	636,364.51	946,169.19	462,344.47	847,370.30	483,824.72	363,545.58
	The Executive.....	58,940.17	0.00	41,213.02	0.00	58,940.17	41,213.02	17,727.15
122	Development of agriculture.....	2,156,200.34	1,027,470.09	1,736,734.77	1,017,563.73	1,128,730.25	719,171.04	409,559.21
139	Bureau of Agriculture.....	529,883.33	193,939.24	630,457.60	180,993.86	335,944.09	449,463.74	113,519.65
128	Bureau of Public Works.....	22,678.96	0.00	7,400.00	0.00	22,678.96	7,400.00	15,278.96
167	Bureau of Lands.....	1,121,876.64	833,008.53	1,038,511.54	836,569.87	288,868.11	201,941.67	86,926.44
53	Friar Lands Estates.....	51,176.50	0.00	36,918.69	0.00	51,176.50	36,918.69	14,257.81
132	The Executive.....	420,584.91	522.32	8,546.94	0.00	430,062.59	8,546.94	421,515.65
	Bureau of Science.....	0.00	0.00	14,900.00	0.00	0.00	14,900.00	14,900.00
61	Philippine publicity.....	12,005.88	2.00	1,730.55	0.00	12,003.88	1,730.55	10,273.33
169	Bureau of Insular Affairs.....	12,000.00	0.00	0.00	0.00	12,000.00	0.00	12,000.00
	Philippine Expositions.....	5.88	2.00	1,730.55	0.00	3.88	1,730.55	1,726.67

Comparative statement of gross expenses and receipts showing, by Bureaus and Offices, the functional cost of Government—Continued.

Reference page.	Items.	Fiscal year 1918		Fiscal year 1917		Net cost.		Increase (+) Decrease (-).
		Gross.	Income.	Expense.	Gross.	Fiscal year 1918.	Fiscal year 1917.	
	Development of industrial arts and sciences.							
132	Bureau of Science.....	192,577.96	53,365.38	191,773.62	44,873.10	139,212.58	146,900.52	7,687.94
139	Bureau of Public Works.....	175,077.37	53,365.38	187,173.62	44,873.10	121,711.99	142,300.52	20,588.53
53	The Executive.....	4,484.83	0.00	4,600.00	0.00	4,484.83	4,600.00	115.17
		13,015.76	0.00	0.00	0.00	13,015.76	0.00	13,015.76
	Other economic development.							
158	Bureau of Labor.....	674,803.67	98,695.37	155,644.84	483.13	576,108.30	155,161.71	420,946.59
128	Bureau of Lands.....	319,892.33	98,695.37	60,211.60	483.13	221,196.96	59,728.47	161,468.49
53	The Executive.....	61,028.84	0.00	59,923.42	0.00	61,028.84	59,923.42	1,105.42
139	Bureau of Public Works.....	210.57	0.00	0.00	0.00	210.57	0.00	210.57
63	Philippine Census.....	46,717.19	0.00	35,509.82	0.00	46,717.19	35,509.82	11,207.37
104	Philippine mint.....	246,936.55	0.00	0.00	0.00	246,936.55	0.00	246,936.55
		18.19	0.00	0.00	0.00	18.19	0.00	18.19
	Aid to local governments.							
	Bureau of Internal Revenue.....	10,150,455.71	0.00	8,974,049.32	0.00	10,150,455.71	8,974,049.32	1,176,406.39
55	Bureau of Audits.....	0.00	0.00	250.00	0.00	0.00	250.00	250.00
67	Bureau of Education.....	85.90	0.00	18.30	0.00	85.90	18.30	67.60
52	The Executive.....	2,609,536.82	0.00	2,323,464.75	0.00	2,609,536.82	2,323,464.75	286,072.07
122	Bureau of Agriculture.....	1,046,423.70	0.00	1,139,666.83	0.00	1,046,423.70	1,139,666.83	93,243.13
139	Bureau of Public Works.....	47,988.79	0.00	65,009.84	0.00	47,988.79	65,009.84	17,021.05
143	Bureau of Posts.....	4,994,271.67	0.00	3,561,986.64	0.00	4,994,271.67	3,561,986.64	1,432,285.03
70	Philippine Health Service.....	0.00	0.00	671.05	0.00	0.00	671.05	671.05
49	Inferior Courts.....	569,433.22	0.00	241,880.00	0.00	569,433.22	241,880.00	327,553.22
74	Bureau of Non-Christian Tribes.....	15.00	0.00	0.00	0.00	15.00	0.00	15.00
77	Philippine General Hospital.....	784,242.00	0.00	1,543,255.82	0.00	784,242.00	1,543,255.82	759,013.82
128	Bureau of Lands.....	4,197.04	0.00	0.00	0.00	4,197.04	0.00	4,197.04
80	Executive Bureau.....	40.17	0.00	0.00	0.00	40.17	0.00	40.17
		94,221.40	0.00	97,846.09	0.00	94,221.40	97,846.09	3,624.69
	Totals	36,357,404.54	3,319,138.16	30,904,909.91	2,710,641.22	33,038,266.38	28,194,268.69	4,843,997.69

CONSOLIDATED BUDGET STATEMENT, FISCAL YEAR 1918 COMPARED WITH FISCAL YEAR 1917.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Budget Credits:			
Revenue from Taxation.....	₱44,559,229.56	₱35,448,412.30	+ ₱9,110,817.26
Import duties.....	13,479,736.56	11,183,822.41	+ 2,295,914.15
Excise tax.....	13,191,923.35	12,933,425.77	+ 258,497.58
Licenses and business tax.....	14,881,813.69	10,454,043.71	+ 4,427,769.98
Wharfage tax.....	1,305,477.59	1,137,622.26	+ 167,855.33
Franchise tax.....	1,026,509.04	732,675.49	+ 293,833.55
Documentary tax.....	847,067.52	682,692.29	+ 164,375.23
Income tax.....	2,550,149.20	1,178,006.50	+ 1,372,142.70
Immigration tax.....	207,752.00	152,232.00	+ 55,520.00
Tonnage dues.....	157,756.42	152,690.49	+ 5,065.93
Inheritance tax.....	75,127.74	5,284.93	+ 69,842.81
Apportionment of internal revenue to local governments.....	(3,164,083.55)	(3,164,083.55)	0.00
Incidental Revenue.....	3,163,181.53	2,296,270.32	+ 866,911.21
Revenue from public forests.....	588,984.98	487,665.04	+ 101,319.94
United States internal revenue.....	1,919,753.11	1,253,851.23	+ 665,901.88
Fines and forfeitures.....	546,224.85	419,672.49	+ 126,552.36
Sales and rentals of public domain.....	103,423.13	70,957.64	+ 32,465.49
Other.....	4,795.46	64,123.92	- 59,328.46
Earnings and Other Credits.....	20,888,353.84	16,855,156.96	+ 4,033,196.88
Operating revenue of commercial and industrial units.....	15,372,531.91	11,832,921.62	+ 3,539,610.29
Other income of operating units.....	62,301.51	52,626.02	+ 9,675.49
Dividends on bank stock.....	495,589.53	314,786.78	+ 180,802.75
Income from U. S. A. T. freight service.....	0.00	337,470.62	- 337,470.62
Income incidental to functional activities.....	3,319,138.16	2,710,641.22	+ 608,496.94
Sales of fixed property.....	113,494.89	81,641.88	+ 31,853.01
Sales of Friar Lands real estate.....	856,656.26	870,822.19	- 14,165.93
Sales of San Lazaro real estate.....	214,299.52	229,246.63	- 14,947.11
Proceeds of loan from currency reserve fund.....	0.00	425,000.00	- 425,000.00
Sales of agricultural bank loans.....	164,140.00	0.00	+ 164,140.00
Interest repayments, Railway Companies.....	290,202.06	0.00	+ 290,202.06
Credits Adjustments—prior year.....	79,340.20	181,401.86	- 102,061.66
Accounts payable adjustments.....	46,277.13	73,422.27	- 27,145.14
Inventory adjustments (sales stock).....	27,629.29	59,863.11	- 32,233.82
Expired money orders (Sec. 1973, Adm. Code).....	5,433.78	19,487.10	- 14,053.32
Pension fund reversions.....	0.00	8,447.07	- 8,447.07
Receipts applicable to prior year.....	0.00	20,182.31	- 20,182.31
Total Budget Credits.....	68,690,105.13	54,781,241.44	+ 13,908,863.69
Budget Charges:			
Revenue Service.....	13,050,950.39	9,063,829.24	+ 3,987,121.15
Expense of revenue collection.....	1,271,918.98	1,151,680.26	+ 120,238.72
Operating expense of commercial and industrial units.....	11,779,031.41	7,912,148.98	+ 3,866,882.43
Debt Service.....	2,247,165.73	2,167,962.11	+ 79,203.62
Interest on public debt.....	1,297,226.00	1,289,822.62	+ 7,403.38
Payments to sinking funds.....	884,939.73	855,639.49	+ 29,300.24
Repayment of loans.....	65,000.00	22,500.00	+ 42,500.00
General Welfare Service.....	34,764,539.11	29,437,890.53	+ 5,326,648.58
Executive direction and control.....	1,098,269.98	1,133,300.64	- 35,030.66
Legislation.....	1,010,659.82	980,428.32	+ 30,231.50
Adjudication.....	1,529,840.46	1,517,048.10	+ 12,792.36
National defense.....	2,624,108.36	598,578.31	+ 2,025,530.05
Law and order.....	3,660,256.09	3,729,336.45	- 69,080.36
Public health.....	2,828,018.39	2,114,650.46	+ 713,367.93
Suppression of animal diseases and plant pests.....	632,515.30	721,564.98	- 89,049.68
Protection against forces majeures.....	162,980.47	160,817.73	+ 2,162.74
Regulation of public utilities.....	37,674.84	44,401.76	- 6,726.92
Other protective service.....	96,707.39	78,609.06	+ 18,098.33
Public education.....	4,406,860.50	4,372,467.76	+ 34,392.74
Public corrections.....	909,283.72	857,793.55	+ 51,490.17
Public charities.....	145,980.98	206,874.49	- 60,893.51
Other social improvement.....	32,127.59	0.00	+ 32,127.59
Conservation of natural resources.....	329,205.20	278,736.95	+ 50,468.25
Development of commerce.....	2,241,658.88	1,696,173.63	+ 545,485.25
Development of agriculture.....	2,149,627.74	1,719,692.37	+ 429,935.37
Philippine publicity.....	12,005.88	1,730.55	+ 10,275.33
Development of industrial arts and sciences.....	187,906.36	190,382.26	- 2,475.90
Other economic development.....	674,803.67	155,491.03	+ 519,312.64
Aid to local governments.....	9,994,047.49	8,879,812.13	+ 1,114,235.36

Consolidated budget statement, Fiscal Year 1918 compared with Fiscal Year 1917.—Continued.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Budget Charges—Continued:			
Outlays and Investments.....	₱6,641,943.08	₱3,992,291.45	+ ₱2,649,651.63
Purchase and construction of public works.....	1,698,314.05	1,040,830.49	+ 657,483.56
Purchase and construction of equipment.....	1,005,766.99	723,457.32	+ 282,309.67
Corporate investments.....	3,253,942.04	1,494,328.68	+ 1,759,613.36
Advances to railway companies under guaranty contracts..	683,920.00	733,674.96	- 49,754.96
Extraordinary Charges.....	785,903.66	584,353.28	+ 201,550.38
Retirements gratuities, Act 2589.....	785,903.66	584,353.28	+ 201,550.38
Debit Adjustments—prior year.....	5,541.66	162,391.13	- 156,849.47
Mindanao and Sulu colonies.....	0.00	112,101.01	- 112,101.01
Accounts receivable written off.....	0.00	28,926.56	- 28,926.56
Cancellation of insurance claims.....	0.00	1,286.42	- 1,286.42
Prior year charges.....	5,541.66	20,077.14	- 14,535.48
Total Budget Charges.....	57,496,043.63	45,408,717.74	+ 12,087,325.89
Increase in Current Surplus for the year.....	11,194,061.50	9,372,523.70	+ 1,821,537.80
Add—Current surplus at the beginning of the year.....	24,404,683.03	15,032,159.33	+ 9,372,523.70
Current Surplus at the end of the year (see balance sheet).....	35,598,744.53	24,404,683.03	+ 11,194,061.50

CONSOLIDATED STATEMENT OF APPROPRIATION ACCOUNTS.

Reference page.	Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
32-41	Authorizations:			
	New appropriations for the year.....	P67,046,963.90	P47,814,875.89	+ P19,232,088.01
	Legislative allotments.....	60,216,808.83	42,405,396.16	+ 17,811,412.67
	Receipts automatically appropriated.....	6,830,155.07	5,409,479.73	+ 1,420,675.34
	Appropriation balances from prior year.....	4,252,735.32	3,212,660.15	+ 1,040,075.17
	Reversions of authorizations in excess of requirements	(3,037,626.04)	(1,366,082.98)	- 1,671,543.06
	Net authorizations.....	68,262,073.18	49,661,453.06	+ 18,600,620.12
32-41	Conversions and balances:			
	Appropriation charges.....	57,496,043.63	45,408,717.74	+ 12,087,325.89
	Salaries.....	13,835,974.48	12,870,942.04	+ 965,032.44
	Wages.....	7,194,610.39	5,390,741.59	+ 1,803,868.80
	Travel expense of personnel.....	1,713,120.60	1,378,463.96	+ 334,656.64
	Freight, express and delivery service.....	546,150.44	517,402.45	+ 28,747.99
	Postal, telegraph, telephone and cable service.....	397,434.70	338,468.44	+ 58,966.26
	Illumination and power service.....	243,328.80	215,320.71	+ 28,008.09
	Miscellaneous service.....	1,850,748.23	822,726.43	+ 1,028,021.80
	Rental of buildings and grounds.....	190,312.47	151,029.00	+ 39,283.47
	Consumption of supplies and materials.....	8,000,063.61	5,894,400.78	+ 2,105,662.83
	Printing and binding reports, documents and publications	256,225.43	197,076.40	+ 59,149.03
	Cash contributions and gratuities (other than to local governments).....	343,632.65	320,689.55	+ 22,943.10
	Retirement gratuities, Act 2589.....	785,903.66	584,353.28	+ 201,550.38
	Discretionary expenditures.....	64,428.02	46,721.24	+ 17,706.78
	Travel expense of persons not government employees.....	127,992.54	39,018.09	+ 88,974.45
	Maintenance and repair (contract payments only).....	2,492,360.04	1,398,512.22	+ 1,093,847.82
	Engineering construction (contract payments only).....	148,536.24	188,487.48	- 39,951.24
	Purchase and construction of equipment.....	1,005,766.99	723,457.32	+ 282,309.67
	Purchase and construction of public works.....	1,698,314.05	1,040,830.49	+ 657,483.56
	Deterioration of supplies and sales stock.....	55,802.68	35,556.44	+ 20,246.24
	Property and fidelity insurance losses.....	297,161.21	59,475.52	+ 237,685.69
	Extraordinary losses.....	88,853.80	44,271.38	+ 44,582.42
	Cash contributions to local governments.....	9,839,161.78	8,483,145.44	+ 1,356,016.34
	Administrative expense.....	28,895.88	20,063.86	+ 8,832.02
	Debit adjustments—prior year.....	5,541.66	162,391.13	- 156,849.47
	Ship subsidies.....	39,666.67	29,283.33	+ 10,383.34
	Cadastral surveys.....	61,028.84	59,923.42	+ 1,105.42
	Contributions to Friar Lands Bonds Sinking Fund.....	437,750.64	422,947.48	+ 14,803.16
	Contributions to Public Works Bonds Sinking Fund.....	286,644.68	276,951.35	+ 9,693.33
	Contributions to Manila Railroad Purchase Bonds Sinking Fund.....	160,544.41	155,740.66	+ 4,803.75
	Interest payments on Friar Lands Bonds.....	560,000.00	560,000.00	0.00
	Interest payments on Public Works Bonds.....	400,000.00	400,000.00	0.00
	Interest payments on Railroad Purchase Bonds.....	320,000.00	320,000.00	0.00
	Interest on railroad under guaranty contracts.....	683,920.00	733,674.96	- 49,754.96
	Repayments of insular loans.....	65,000.00	22,500.00	+ 42,500.00
	Interest on insular loans.....	17,226.00	9,822.62	+ 7,403.38
	Purchase of Philippine National Bank stock.....	1,595,960.00	999,960.00	+ 596,000.00
	Purchase of Agricultural Bank loans.....	39,982.04	41,368.68	- 1,386.64
	Purchase of capital stock of the National Coal Company.....	918,000.00	153,000.00	+ 765,000.00
	Long term loan to Manila Railroad Company.....	700,000.00	300,000.00	+ 400,000.00
32-41	Appropriation balances carried forward.....	10,766,029.55	4,252,735.32	+ 6,513,294.23
	Total appropriation charges and balances.....	68,262,073.18	49,661,453.06	+ 18,600,620.12

SCHEDULE OF APPROPRIATIONS.

Refer- ence page.	Appropriation titles.	Balances, December 31, 1917.	New appro- priations.	(a) Transfers. (b) Emergency Board allotments. (c) Restora- tions.	Receipts 'autom- atically ap- propriated.	Reversions.	Net appro- priation credits.	Expend- itures.	Balances, December 31, 1918.
42	Philippine Senate. Public service appropriation, Acts 2672 and 2727.	₱2,491.56	₱353,010.00	₱68,839.62	₱0.00	₱0.00	₱424,341.18	₱424,341.18	₱0.00
44	House of Representatives. Public service appropriation, Acts 2672 and 2727.	2,491.56 1,148.09	353,010.00 636,828.00	(b) 68,839.62 0.00	0.00 0.00	0.00 (30,300.95)	424,341.18 607,675.14	424,341.18 607,675.14	0.00 0.00
46	Supreme Court. Public service appropriation, Acts 2672 and 2727.	1,148.09 (771.45)	636,828.00 252,626.00	0.00 0.00	0.00 0.00	0.00 (30,300.95)	607,675.14 245,117.30	607,675.14 245,117.30	0.00 0.00
48	Inferior Courts. Public service appropriation, Acts 2672 and 2727.	(771.45) 0.00	251,026.00 1,600.00	0.00 0.00	0.00 0.00	0.00 0.00	243,517.30 1,600.00	243,517.30 1,600.00	0.00 0.00
50	The Executive. Public service appropriation, Acts 2672 and 2727.	0.00	1,383,057.00	0.00	0.00	(88,892.48)	1,294,164.52	1,294,164.52	0.00
	Deficiency appropriation for pub- lic service, Act 2783.	0.00	1,383,057.00	0.00	0.00	(88,892.48)	1,294,164.52	1,294,164.52	0.00
	Miscellaneous appropriations: Appropriation for city of Baguio, Act 2711, section 2553.	507,715.04 (8,714.23)	3,045,028.89 530,950.00	(702,000.00) (b) 26,000.00	0.00 0.00	0.00 (215,245.32)	2,635,498.61	2,367,039.96	268,458.65
	Appropriation for the protec- tion of early infancy, Act 2683.	0.00	54,200.00	0.00	0.00	(90,866.48)	457,369.29	458,393.36	(1,024.07)
	Appropriation for Board of Dental, Medical, Pharma- ceutical and Optical Exam- iners, Acts 2672 and 2727.	0.00	184,411.71	0.00	0.00	0.00	134,411.71	134,411.71	0.00
	Appropriation for ship sub- sidies, Acts 2672 and 2727.	0.00	5,700.00	0.00	0.00	(2,413.21)	3,286.79	3,286.79	0.00
	Appropriation for relief of the invalids of the Philip- pine Revolution, Act 2756.	0.00	54,000.00	0.00	0.00	(14,333.23)	39,666.77	39,666.77	0.00
	Appropriation for contribu- tion to city of Manila, Act 2711, section 2442.	0.00	50,000.00	0.00	0.00	(38,745.00)	11,255.00	11,255.00	0.00
	Coconut products board, Act 2598.	0.00	1,000,000.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00
	Sugar board central, Act 2479.	6,902.82	0.00	0.00	0.00	0.00	6,902.82	1,823.86	5,078.96
	Increasing agricultural pro- duction of foodstuffs, sec- tion 4, Act 2723.	10,350.00	0.00	0.00	0.00	0.00	10,350.00	0.00	10,350.00
	Appropriation for Insular Aid to Special and Non- Christian Provinces, Act 2736.	499,176.45	0.00	0.00	0.00	(68,887.40)	430,289.05	430,289.05	0.00
		0.00	783,000.00 (a)	(728,000.00)	0.00	0.00	55,000.00	25,000.00	30,000.00

Appropriation for Fourth Regional Convention of Physicians and Pharmacists, Act 2739.....	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00	2,000.00
Appropriation for Board of Pharmaceutical Examiners and Inspectors, Act 2762.....	0.00	12,000.00	0.00	0.00	0.00	12,000.00	12,126.27	(126.27)
Appropriation for stock herds and farms, Act 2758.....	0.00	400,000.00	0.00	0.00	0.00	400,000.00	177,819.97	222,180.03
54 Bureau of Audits.....	2,783.05	339,536.00	0.00	0.00	(32,313.86)	310,005.19	308,274.28	1,730.91
Public service appropriation, Acts 2672 and 2727.....	2,783.05	339,536.00	0.00	0.00	(32,313.86)	310,005.19	308,274.28	1,730.91
56 Bureau of Civil Service.....	0.00	867,008.66	0.00	0.00	(8,178.32)	858,830.34	858,830.34	0.00
Public service appropriation, Acts 2672 and 2727.....	0.00	79,505.00	0.00	0.00	(8,178.32)	71,326.68	71,326.68	0.00
Retirement gratuities, Act 2589.....	0.00	785,903.66	0.00	0.00	0.00	785,903.66	785,903.66	0.00
Deficiency appropriation for public service, Act 2783.....	0.00	1,600.00	0.00	0.00	0.00	1,600.00	1,600.00	0.00
58 Philippine Militia.....	0.00	5,073,486.88	0.00	0.00	0.00	5,073,486.88	2,582,277.93	2,491,208.95
Public service appropriation, Acts 2715 and 2727.....	0.00	1,337,986.88	0.00	0.00	0.00	1,337,986.88	1,337,986.88	0.00
Public service appropriation, Act 2784.....	0.00	3,735,500.00	0.00	0.00	0.00	3,735,500.00	1,244,291.05	2,491,208.95
64 Bureau of Education.....	50,773.10	6,464,171.58	65,900.00	0.00	0.00	6,530,844.68	6,160,445.06	420,399.62
Public service appropriation, Acts 2672 and 2727.....	6,080.75	5,420,150.00 (a)	(10,000.00)	0.00	0.00	5,416,180.75	5,403,797.49	12,383.26
Indefinite appropriation, Act 357.....	0.00	29,021.58	0.00	0.00	0.00	29,021.58	29,021.58	0.00
Appropriation for public works: Improvement, School Lands, Act 2704.....	5,550.43	0.00	0.00	0.00	0.00	5,550.43	5,550.43	0.00
Munoz Agricultural School Improvement, Acts 2704 and 2736.....	768.24	30,000.00	0.00	0.00	0.00	30,768.24	30,013.83	754.41
Central Luzon Agricultural School, Irrigation Systems, Acts 2704 and 2736.....	337.26	20,000.00	0.00	0.00	0.00	20,337.26	16,981.51	3,355.75
Philippine Nautical School Site and Building, Act 2704.....	38,086.42	0.00	0.00	0.00	0.00	38,086.42	38,086.42	0.00
Appropriation for Insular Aid, Barrio, Central, Intermediate and Farm School Buildings, Act 2736.....	0.00	250,000.00	0.00	0.00	0.00	250,000.00	223,000.00	27,000.00
Appropriation for Insular Aid, Provincial School Buildings, Act 2736.....	0.00	200,000.00	0.00	0.00	0.00	200,000.00	150,000.00	50,000.00
Appropriation for Buildings and Sites, Non-Christian and Special Provinces, Act 2736.....	0.00	100,000.00	0.00	0.00	0.00	100,000.00	98,993.80	1,006.20
Appropriation for Insular Aid, Manila High School, Act 2736.....	0.00	100,000.00	0.00	0.00	0.00	100,000.00	0.00	100,000.00
Appropriation for Buildings and Sites, Normal School, Act 2736.....	0.00	300,000.00	0.00	0.00	0.00	300,000.00	150,000.00	150,000.00
Appropriation for construction of two cottages, Baguio, Act 2736.....	0.00	0.00 (a)	16,000.00	0.00	0.00	16,000.00	0.00	16,000.00

Schedule of Appropriations—Continued.

Refer- ence page.	Appropriation titles.	Balances, December 31, 1917.	New appro- priations.	(a) Transfers. (b) Emergency Board allotments. (c) Restora- tions.	Receipts auto- matically ap- propriated.	Reversions.	Net appro- priation credits.	Expend- itures.	Balances, December 31, 1918.	
Bureau of Education—Continued.										
	Appropriation for public works—Continued.									
	Appropriation for construc- tion of a two-story dormi- tory and garage, Baguio, Act 2736.....	₱0.00	₱0.00	₱9,900.00	₱0.00	₱0.00	₱9,900.00	₱0.00	₱9,900.00	
	Appropriation for purchase and improvement of neces- sary land for the Philippine Nautical School, Act 2736..	0.00	0.00	(a) 50,000.00	0.00	0.00	50,000.00	0.00	50,000.00	
	Appropriation for construc- tion of a schoolhouse in the barrio of Talaga, munic- ipality of Tanawan, Bataan- gas, Act 2729.....	0.00	15,000.00	0.00	0.00	0.00	15,000.00	15,000.00	0.00	
68	Philippine Health Service.	227,755.99	1,988,230.80	238,108.00	0.00	(83,585.20)	2,370,509.59	2,324,141.89	46,367.70	
	Public service appropriation, Acts 2672 and 2727.....	0.00	1,622,930.80	(b) 132,000.00	0.00	(2,273.76)	1,752,657.04	1,752,657.04	0.00	
	Deficiency appropriation for pub- lic service, Act 2783.....	0.00	209,300.00	0.00	0.00	0.00	209,300.00	209,300.00	0.00	
	Appropriation for public works:									
	Appropriation for construc- tion of hospitals, Acts 2704 and 2736.....	152,427.01	50,000.00	(a) (15,000.00) (a) 25,000.00 (c) 66,771.91	0.00	(81,311.44)	197,887.48	157,441.26	40,446.22	
	Appropriation for mainte- nance, alterations and re- pairs of buildings at Culion Leper Colony, Act 2736.....	0.00	0.00	(a) 7,000.00	0.00	0.00	7,000.00	1,078.52	5,921.48	
	Appropriation for Provincial Hospital Improvement, Acts 2283 and 2736.....	0.00	30,000.00	(c) 8,000.00	0.00	0.00	38,000.00	38,000.00	0.00	
	Appropriation for Hospital and Dispensary, Butuan, Acts 1955 and 2070.....	0.00	0.00	(c) 14,336.09	0.00	0.00	14,336.09	14,336.09	0.00	
	Appropriation for Sibul Springs Sanitarium, Act 2736.....	0.00	26,000.00	0.00	0.00	0.00	26,000.00	26,000.00	0.00	
	Hospital Ship Maintenance, De- partment of Mindanao and Sulu, Act 2513.....	75,328.98	50,000.00	0.00	0.00	0.00	125,328.98	125,328.98	0.00	
71	Bureau of Quarantine Service.	(1,813.38)	130,900.00	3,200.00	0.00	(5,119.62)	127,167.00	127,167.00	0.00	
	Public service appropriation, Acts 2672 and 2727.....	(1,813.38)	124,000.00	(b) 3,200.00	0.00	(5,119.62)	120,267.00	120,267.00	0.00	
	Deficiency appropriation for pub- lic service, Act 2783.....	0.00	6,900.00	0.00	0.00	0.00	6,900.00	6,900.00	0.00	
78	Executive Bureau.	(69.17)	323,478.00	0.00	10,857.65	(39,853.17)	294,413.31	259,759.78	34,653.53	
	Public service appropriation, Acts 2672 and 2727.....	(69.17)	204,478.00	0.00	0.00	(39,853.17)	164,555.66	164,555.66	0.00	

Appropriation for Andres Bonifacio Monument Fund, Act 2750.....	0.00	25,000.00	0.00	10,857.65	0.00	35,857.65	1,204.12	34,653.53
Appropriation for Batanes Province, Acts 2672 and 2727.....	0.00	15,000.00	0.00	0.00	0.00	15,000.00	15,000.00	0.00
Appropriation for Mindoro Province, Acts 2672 and 2727.....	0.00	45,000.00	0.00	0.00	0.00	45,000.00	45,000.00	0.00
Appropriation for Palawan Province, Acts 2672 and 2727.....	0.00	34,000.00	0.00	0.00	0.00	34,000.00	34,000.00	0.00
81 Philippine Constabulary	(29,169.41)	3,962,845.50	0.00	0.00	(204,100.38)	3,729,575.71	3,728,886.31	689.40
Public service appropriation, Acts 2672 and 2727.....	(30,850.88)	3,947,473.00	0.00	0.00	(204,100.38)	3,712,521.74	3,712,521.74	0.00
Appropriation for public works:.....								
Barracks and quarters, Acts 2070 and 2283.....	689.40	0.00	0.00	0.00	0.00	689.40	0.00	689.40
Barracks and quarters, Bonhoc, Act 2704.....	139.19	0.00	0.00	0.00	0.00	139.19	139.19	0.00
Barracks and quarters, Linao, Act 2704.....	852.88	0.00	0.00	0.00	0.00	852.88	852.88	0.00
Appropriation for rewards to informers of opium traffic, Acts 2366 and 2381.....	0.00	15,372.50	0.00	0.00	0.00	15,372.50	15,372.50	0.00
75 Philippine General Hospital	48,207.22	632,440.00	57,500.00	65,700.00	(28,294.12)	775,553.10	757,602.72	17,950.38
Public service appropriation, Acts 2672 and 2727.....	0.00	632,440.00 (b)	8,500.00	65,700.00	(28,294.12)	678,345.88	660,395.50	17,950.38
Appropriation for public works:.....								
Completion of the General Hospital Acts 2704 and 2736.....	47,064.26	0.00 (a)	34,000.00	0.00	0.00	81,064.26	81,064.26	0.00
Repairs to main buildings and annexes, Act 2704.....	1,142.96	0.00	0.00	0.00	0.00	1,142.96	1,142.96	0.00
Appropriation for construction on pantry kitchen, morgue, etc., Southern Islands Hospital, Act 2704.....	0.00	0.00 (a)	15,000.00	0.00	0.00	15,000.00	15,000.00	0.00
73 Bureau of Non-Christian Tribes	(407.55)	823,552.00	10,000.00	0.00	(6,448.49)	826,695.96	826,695.96	0.00
Public service appropriation, Acts 2672 and 2727.....	(407.55)	784,882.00 (a)	10,000.00	0.00	(6,448.49)	788,025.96	788,025.96	0.00
Deficiency appropriation for public service, Act 2783.....	0.00	27,870.00	0.00	0.00	0.00	27,870.00	27,870.00	0.00
Appropriation for Sultan of Sulu and Advisers, Acts 1259 and 1416.....	0.00	10,800.00	0.00	0.00	0.00	10,800.00	10,800.00	0.00
84 Public Welfare Board	0.00	77,204.00	4,200.00	0.00	(210.79)	81,193.21	73,193.21	8,000.00
Public service appropriation, Acts 2672 and 2727.....	0.00	64,204.00 (b)	9,200.00	0.00	(210.79)	73,193.21	73,193.21	0.00
Appropriation for tiqui-tiqui distribution, Act 2744.....	0.00	8,000.00	0.00	0.00	0.00	8,000.00	0.00	8,000.00
Appropriation for preparation and free distribution of antityphoid vaccine, Act 2743.....	0.00	5,000.00 (a)	(5,000.00)	0.00	0.00	0.00	0.00	0.00
86 Government Orphanage	0.00	40,000.00	8,000.00	0.00	(2,928.46)	45,071.54	45,071.54	0.00
Public service appropriation, Acts 2671 and 2727.....	0.00	40,000.00 (b)	8,000.00	0.00	(2,928.46)	45,071.54	45,071.54	0.00
88 Bureau of Customs	(26,712.66)	2,163,044.00	(923,538.00)	0.00	(29,207.63)	1,183,585.71	1,108,585.71	75,000.00
Public service appropriation, Acts 2672 and 2727.....	(26,712.66)	2,002,044.00 (b)	5,000.00	0.00	(29,207.63)	1,022,585.71	1,022,585.71	0.00

Schedule of Appropriations—Continued.

Refer- ence page.	Appropriation titles.	Balances, December 31, 1917.	New appro- priations.	(a) Transfers. (b) Emergency Board allotments. (c) Restora- tions.	Receipts auto- matically ap- propriated.	Reversions.	Net appro- priation credits.	Expend- itures.	Balances, December 31, 1918.
	Bureau of Customs—Continued.								
	Deficiency appropriation, Acts 2734 and 2783.....	\$0.00	\$86,000.00	\$0.00	\$0.00	\$0.00	\$86,000.00	\$86,000.00	\$0.00
	Appropriation for the improve- ment of facilities for loading and unloading and the storage of merchandise in ports of entry, Act 2736.....	0.00	75,000.00	0.00	0.00	0.00	75,000.00	0.00	75,000.00
	Bureau of Commerce and Industry.....	0.00	580,000.00	1,066,636.33	0.00	(21,493.85)	1,625,142.48	1,605,171.88	19,970.60
	Public service appropriation, Acts 2672 and 2728.....	0.00	200,000.00	(a) 935,136.33	0.00	(21,493.85)	1,245,142.48	1,245,142.48	0.00
	Deficiency appropriation for pub- lic service, Act 2783.....	0.00	320,000.00	(b) 131,500.00	0.00	0.00	320,000.00	320,000.00	0.00
	Appropriation for construction and reconstruction of lights, buoys and beacons, Act 2736.....	0.00	30,000.00	0.00	0.00	0.00	30,000.00	6,431.25	23,568.75
	Appropriation for maintenance, alteration and repair of lights, buoys and beacons, Act 2736.....	0.00	30,000.00	0.00	0.00	0.00	30,000.00	33,598.15	(3,598.15)
153	Marine Railway and Repair Shop.....	0.00	0.00	0.00	1,109,685.11	0.00	1,109,685.11	1,109,685.11	0.00
	Operating appropriation for pub- lic service.....	0.00	0.00	0.00	1,109,685.11	0.00	1,109,685.11	1,109,685.11	0.00
155	Operation of Chartered Vessels.....	0.00	0.00	0.00	2,449,815.87	0.00	2,449,815.87	2,449,815.87	0.00
	Operating appropriation for pub- lic service.....	0.00	0.00	0.00	2,449,815.87	0.00	2,449,815.87	2,449,815.87	0.00
92	Bureau of Internal Revenue.....	184,592.02	687,080.00	6,500.00	211,343.12	(55,505.51)	1,034,009.63	720,778.63	313,231.00
	Public service appropriation, Acts 2672 and 2727.....	(15,128.73)	625,380.00	(b) 6,500.00	0.00	(55,505.51)	561,245.76	560,800.86	444.90
	Deficiency appropriation for pub- lic service, Act 2783.....	0.00	61,700.00	0.00	0.00	0.00	61,700.00	61,700.00	0.00
	Appropriation for tobacco inspec- tion fund, Acts 2613 and 2692.....	199,720.75	0.00	0.00	211,343.12	0.00	411,063.87	98,277.77	312,786.10
96	Bureau of the Treasury.....	431,995.15	5,808,691.17	0.00	811,322.06	(159,364.76)	6,892,643.62	6,597,303.61	295,340.01
	Public service appropriation, Acts 2672 and 2727.....	1,961.64	119,390.00	0.00	0.00	(7,849.34)	113,502.30	112,771.83	730.47
	Appropriation for Corregidor vault improvement, Acts 1902 and 2704.....	25,153.52	0.00	0.00	0.00	(24,965.20)	188.32	188.32	0.00
	Miscellaneous Funds:								
	The Fidelity Insurance Fund	166,378.83	0.00	0.00	83,981.42	(126,550.22)	123,810.03	23,810.03	100,000.00
	The Land Title Assurance Fund, Act 496.....	167,892.98	0.00	0.00	26,729.04	0.00	194,622.02	12.48	194,609.54
	The Property Insurance Fund.....	70,608.18	174,285.63	0.00	30,599.37	0.00	275,493.18	275,493.18	0.00
	Loan to Manila R. R. Co., Act 2699.....	0.00	700,000.00	0.00	0.00	0.00	700,000.00	700,000.00	0.00
	National Coal Co., Act 2705.....	0.00	918,000.00	0.00	0.00	0.00	918,000.00	918,000.00	0.00

Philippine National Bank Stock, Act 2612.....	0.00	1,635,942.04	0.00	0.00	0.00	1,635,942.04	0.00
Contribution to Manila R. R. P. Bonds Sinking Fund, Act 2625.....	0.00	149,884.36	0.00	0.00	10,660.05	160,544.41	0.00
Contribution to Public Works Bonds Sinking Fund, Acts 1729, 1954 and 2425.....	0.00	146,776.13	0.00	0.00	139,868.55	286,644.68	0.00
Contribution to Friar Lands Bonds Sinking Fund, Act 2550.....	0.00	208,469.07	0.00	0.00	229,281.57	437,750.64	0.00
Interest and repayments of Insular loans, Act 2465.....	0.00	82,226.00	0.00	0.00	0.00	82,226.00	0.00
Interest and exchange on Philippine Railway Bonds, Act 1730.....	0.00	393,717.94	0.00	0.00	290,202.06	683,920.00	0.00
Interest on bonds for pur- chase of Manila Railroad Stock, Act 2613.....	0.00	320,000.00	0.00	0.00	0.00	320,000.00	0.00
Interest on Public Works and permanent investment bonds, Act 1954.....	0.00	400,000.00	0.00	0.00	0.00	400,000.00	0.00
Interest on Friar Lands Bonds.....	0.00	560,000.00	0.00	0.00	0.00	560,000.00	0.00
106 Bureau of Printing.....	2,129.67	830,098.00	99,100.00	0.00	0.00	931,099.58	35,921.56
Public service appropriation, Acts 2672 and 2727.....	2,129.67	720,098.00 (b)	99,100.00	0.00	0.00	821,099.58	785,178.02
Deficiency appropriation, Acts 2734 and 2783.....	0.00	110,000.00	0.00	0.00	0.00	110,000.00	0.00
107 Bureau of Justice.....	0.00	131,750.00	4,650.00	0.00	0.00	126,400.18	0.00
Public service appropriation, Acts 2672 and 2727.....	0.00	42,452.00	0.00	0.00	0.00	42,452.00	0.00
109 Public Utility Commission.....	0.00	42,452.00	0.00	0.00	0.00	42,452.00	0.00
Public service appropriation, Acts 2672 and 2727.....	0.00	193,212.00	(5,798.33)	0.00	0.00	187,413.67	0.00
112 Philippine Library and Museum.....	(671.60)	181,212.00 (a)	(6,598.33)	0.00	0.00	174,613.67	0.00
Public service appropriation, Acts 2672 and 2727.....	(671.60)	42,452.00	0.00	0.00	0.00	42,452.00	0.00
Appropriation for students, li- brary and bibliography science, Act 2746.....	0.00	12,000.00	0.00	0.00	0.00	12,000.00	0.00
114 Bureau of Prisons, Prison Division.....	26,840.43	757,380.15	170,847.00	0.00	0.00	875,989.18	25,000.00
Public service appropriation, Acts 2672 and 2727.....	1,840.43	757,380.15 (b)	170,847.00	0.00	0.00	850,989.18	0.00
Tuberculosis prisoners, main- tenance, etc., Act 2695.....	25,000.00	0.00	0.00	0.00	0.00	0.00	25,000.00
117 Bureau of Prisons, Bilibid Industrial Division.....	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating appropriation.....	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120 Bureau of Agriculture.....	249,850.82	957,117.00	167,621.96	0.00	0.00	1,137,610.79	212,565.07
Public service appropriation, Acts 2672 and 2727.....	(21,133.58)	900,466.00 (b)	167,000.00	0.00	0.00	1,021,918.50	0.00
Deficiency appropriation for pub- lic service, Act 2783.....	0.00	31,651.00	0.00	0.00	0.00	31,651.00	0.00

REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

Schedule of Appropriations—Continued.

Refer- ence page.	Appropriation titles.	Balances, December 31, 1917.	New appro- priations.	(a) Transfers. (b) Emergency Board allotments. (c) Restora- tions.	Receipts auto- matically ap- propriated.	Reversions.	Net appro- priation credits.	Expend- itures.	Balances, December 31, 1918.
	Bureau of Agriculture—Continued.								
	Appropriation for public works:								
	Appropriation for plant pests								
	and disease apparatus, Act								
	2515	₱0.00	₱0.00 (c)	₱621.96	₱0.00	₱0.00	₱621.96	₱276.86	₱345.10
	Iloilo Quarantine Station, Act	6,413.81	0.00	0.00	0.00	0.00	6,413.81	41.81	6,372.00
	1988								
	Public works, Bureau of	6,821.64	0.00	0.00	0.00	0.00	6,821.64	267.72	6,553.92
	Agriculture, Acts 1988,								
	2264 and 2378.								
	Appropriation for construc-								
	tion of temporary build-								
	ings and garages, fences	0.00	25,000.00	0.00	0.00	0.00	25,000.00	964.42	24,035.58
	and pens, Act 2736								
	Immunized Cattle Insurance								
	Fund, Acts 2548 and 2651.	210,725.90	0.00	0.00	0.00	0.00	210,725.90	66,209.42	144,516.48
	Promotion of maguery indus-	17,041.49	0.00	0.00	0.00	0.00	17,041.49	10,588.96	6,452.53
	try, Act 2696.								
	Mutual insurance of work	29,981.56	0.00	0.00	0.00	0.00	29,981.56	5,692.10	24,289.46
	animals, Act 2682								
		2,914.41	367,100.00	0.00	0.00	(19,765.26)	350,249.15	337,797.45	12,451.70
123	Bureau of Forestry.								
	Public service appropriation, Acts	0.00	339,800.00	0.00	0.00	(19,765.26)	320,034.74	320,034.74	0.00
	2672 and 2727								
	Deficiency appropriation for pub-	0.00	12,300.00	0.00	0.00	0.00	12,300.00	12,300.00	0.00
	lic service, Act 2783.								
	Miscellaneous appropriations:								
	Appropriation for construc-								
	tion of six forest stations,								
	Act 2736.	0.00	5,000.00	0.00	0.00	0.00	5,000.00	1,482.76	3,517.24
	Land reforestation, Act 2649	2,914.41	0.00	0.00	0.00	0.00	2,914.41	1,919.14	995.27
	Appropriation for construc-								
	tion of road at Los Baños,								
	Act 2736	0.00	10,000.00	0.00	0.00	0.00	10,000.00	2,060.81	7,939.19
		3,566.98	1,190,157.07	30,000.00	0.00	0.00	1,223,724.05	1,201,134.76	22,589.29
126	Bureau of Lands.	(26,235.07)	1,052,431.67 (b)	30,000.00	0.00	0.00	1,056,196.80	1,095,313.40	(39,116.80)
	Public service appropriation, Acts								
	2672 and 2727								
	Deficiency appropriation for pub-								
	lic service, Act 2783.	0.00	40,000.00	0.00	0.00	0.00	40,000.00	40,000.00	0.00
	Indefinite appropriation, Act 357	0.00	2,796.56	0.00	0.00	0.00	2,796.56	2,796.56	0.00
	Miscellaneous appropriations:								
	Cadastral surveys, Acts 2075								
	and 2259	0.00	61,028.84	0.00	0.00	0.00	61,028.84	61,028.84	0.00
	Surveys and legal subdivision								
	of coal bearing lands, Act								
	2719	29,802.05	0.00	0.00	0.00	0.00	29,802.05	1,995.96	27,806.09
	Maintenance, alteration and								
	repair of Friar Lands irri-								
	gation system, Act 2736....	0.00	33,900.00	0.00	0.00	0.00	33,900.00	0.00	33,900.00

129	Bureau of Science. Public service appropriation, Acts 2672 and 2727.....	20,492.85	453,845.00	5,000.00	5,950.88	(68,712.45)	416,576.28	398,908.73	17,667.55
	Deficiency appropriation for public service, Act 2783.....	10,160.77	433,120.00	0.00	0.00	(68,712.45)	374,568.32	364,168.86	10,399.46
	Appropriation for tiqui-tiqui distributions, Act 2376.....	0.00	20,725.00	0.00	0.00	0.00	20,725.00	20,725.00	0.00
	Appropriation for Serum Laboratory improvements, Act 2704.....	9,336.01	0.00	0.00	5,950.88	0.00	15,286.89	11,941.75	3,345.14
	Preparation and free distribution of anti-typhoid vaccine, Act 2743.....	996.07	0.00	0.00	0.00	0.00	996.07	996.07	0.00
		0.00	0.00 (a)	5,000.00	0.00	0.00	5,000.00	1,077.05	3,922.95
133	Weather Bureau. Public service appropriation, Acts 2672 and 2727.....	0.00	198,390.00	0.00	0.00	(32,708.02)	165,681.98	165,681.98	0.00
		0.00	198,390.00	0.00	0.00	(32,708.02)	165,681.98	165,681.98	0.00
135	Bureau of Public Works. Public service appropriation, Acts 2672 and 2727.....	1,192,944.92	13,292,120.00	625,892.00	326,346.42	(1,462,683.96)	13,974,619.38	10,422,202.73	3,552,416.65
	Maintenance, alteration and repairs of buildings, Acts 2672, 2704 and 2727.....	(1,465.75)	851,120.00	0.00	0.00	(133,603.79)	716,050.46	716,050.46	0.00
	Registration and regulation of motor vehicle traffic, Act 2587.....	20,923.47	300,000.00 (a)	(7,000.00)	0.00	0.00	313,923.47	223,415.58	90,507.89
	Los Baños Quarry, Act 2059.....	3,554.59	0.00	0.00	84,243.74	0.00	87,798.33	64,737.00	23,061.33
	Auto service, Mountain Province, (Benguet auto line, Act 2187).....	4,722.96	0.00	0.00	64,615.46	0.00	69,338.42	69,338.42	0.00
	Benguet road toll service, Act 2414.....	30,657.47	0.00	0.00	121,737.23	(33,870.49)	118,524.21	118,524.21	0.00
	Division of Engineering, construction and repair, Act 2727.....	4,443.62	0.00 (a)	(25,063.36)	30,817.13	(9,368.08)	829.31	829.31	0.00
	Regulation and safeguarding of traffic, Acts 2672 and 2727.....	0.00	4,000,000.00	0.00	0.00	(1,285,605.34)	2,714,394.66	2,714,394.66	0.00
	Maintenance of port works and public waterways, Acts 2672 and 2736.....	0.00	6,000.00	0.00	0.00	(236.26)	5,763.74	5,763.74	0.00
	Appropriation for public works and public works aid: Construction of buildings and improvement of buildings and extension of telephone lines, Act 2736.....	0.00	325,000.00	0.00	11,669.13	0.00	336,669.13	258,347.98	78,321.15
	Roads and bridges, Acts 2542, 2583, 2704 and 2736.....	0.00	0.00	50,000.00	0.00	0.00	50,000.00	50,000.00	0.00
	Irrigation systems, Acts 1854 and 2736.....	101,975.10	3,500,000.00	(a) 595,063.36 (b) 39,792.00	0.00	0.00	4,236,830.46	4,216,409.95	20,420.51
	Construction of buildings and acquisitions and improvement of grounds, Act 2736.....	101,884.65	1,000,000.00 (a)	8,000.00	13,263.73	0.00	1,123,148.38	67,994.70	1,055,153.68
	Artesian wells, Acts 2583, 2704 and 2736.....	0.00	2,000,000.00 (a)	(134,900.00)	0.00	0.00	1,865,100.00	228,106.65	1,636,993.35
	Harbor and river allotments, Acts 2583, 2704 and 2736.....	350,275.65	650,000.00	0.00	0.00	0.00	1,000,275.65	845,709.14	154,566.51
	Bulkhead, piers Nos. 3 and 5.....	529,359.76	600,000.00 (a)	100,000.00	0.00	0.00	1,229,359.76	768,448.60	460,911.16
	Determination of water rights, Acts 2583, 2704 and 2736.....	2,002.33	0.00	0.00	0.00	0.00	2,002.33	0.00	2,002.33
	Appropriation for maintenance of Pasig river from Jones bridge to Laguna de Bay, Act 2736.....	22,215.73	25,000.00	0.00	0.00	0.00	47,215.73	22,215.73	25,000.00
		0.00	35,000.00	0.00	0.00	0.00	35,000.00	35,000.00	0.00

Schedule of Appropriations—Continued.

Refer- ence page.	Appropriation titles.	Balances, December 31, 1917.	New appro- priations.	(a) Transfers. (b) Emergency Board allotments. (c) Restora- tions.	Receipts auto- matically ap- propriated.	Reversions.	Net appro- priation credits.	Expend- itures.	Balances, December 31, 1918.
	Bureau of Public Works—Continued.								
	Appropriation for public works and public works aid—Contd.								
	Street and sewer construc- tion, Port District, Act 2264.....	₱11,074.77	₱0.00	₱0.00	₱0.00	₱0.00	₱11,074.77	₱5,596.03	₱5,478.74
	Lights, buoys and beacons, Act 2494.....	1,856.99	0.00	0.00	0.00	0.00	1,856.99	1,856.99	0.00
	Custom house and port works, Iloilo, Acts 2494 and 2704.....	9,463.58	0.00	0.00	0.00	0.00	9,463.58	9,463.58	0.00
		98,644.10	2,204,400.00	57,400.00	63,924.19	(170,725.67)	2,253,642.62	1,993,814.70	259,827.92
141	Bureau of Posts.	(9,680.66)	1,842,900.00	(b) 57,400.00	0.00	(170,725.67)	1,719,893.67	1,717,302.87	2,590.80
	Public service appropriation, Acts 2672 and 2727.....	0.00	61,500.00	0.00	0.00	0.00	61,500.00	61,500.00	0.00
	Deficiency appropriation for pub- lic service, Act 2783.....	0.00	0.00	0.00	63,924.19	0.00	63,924.19	63,924.19	0.00
	Operating appropriation.....								
	Appropriation for public works: Telegraph lines and radio stations (Dept. of Minda- nao and Sulu).....	30,643.58	0.00	0.00	0.00	0.00	30,643.58	8,844.02	21,799.56
	Extension and Maintenance of telegraph lines cables and wireless station, Act 2704.....	77,681.18	300,000.00	0.00	0.00	0.00	377,681.18	142,243.62	235,437.56
		(31,672.78)	388,081.26	31,671.00	0.00	0.00	388,079.48	388,079.48	0.00
145	Bureau of Supply—Supply Division.	(31,672.78)	340,930.00	(b) 31,671.00	0.00	0.00	340,928.22	340,928.22	0.00
	Public service appropriation, Acts 2672 and 2727.....	0.00	35,312.00	0.00	0.00	0.00	35,312.00	35,312.00	0.00
	Deficiency appropriation for pub- lic service, Act 2783.....	0.00	11,839.26	0.00	0.00	0.00	11,839.26	11,839.26	0.00
	Indefinite appropriation, Act 357..								
147	Bureau of Supply, Division of Cold Storage.	0.00	0.00	0.00	435,413.64	0.00	435,413.64	435,413.64	0.00
	Operating appropriation.....	0.00	336,710.00	0.00	0.00	(6,289.30)	330,420.70	329,954.02	466.68
157	Bureau of Labor.	0.00	276,710.00	0.00	0.00	(6,289.30)	270,420.70	269,954.02	466.68
	Public service appropriation, Acts 2672 and 2727.....	0.00	60,000.00	0.00	0.00	0.00	60,000.00	60,000.00	0.00
	Deficiency appropriation for pub- lic service, Act 2783.....	(65.35)	236,940.00	0.00	0.00	(35,756.97)	201,117.68	180,652.66	20,465.02
159	Bureau of Coast and Geodetic Survey.	(65.35)	221,940.00	0.00	0.00	(35,756.97)	186,117.68	180,652.66	5,465.02
	Public service appropriation, Acts 2672 and 2727.....	0.00	15,000.00	0.00	0.00	0.00	15,000.00	0.00	15,000.00
	Appropriation for wireless tele- graph apparatus, Act 2736.....	129,798.52	1,214,200.00	0.00	101,510.51	0.00	1,445,509.03	926,200.94	519,308.09
161	University of the Philippines.	123,677.12	739,200.00	0.00	101,510.51	0.00	964,387.63	846,825.97	117,561.66
	Public service appropriation, Acts 2672 and 2727.....								

Appropriation for public works:											
Land improvement, Act 2704.											
Experimental Station, College of Agriculture, Los Baños, Act 2730.											
Construction of Rizal Hall, Act 2736.											
Construction of buildings, College of Veterinary Science, Act 2736.											
Construction of buildings, College of Agriculture, Act 2736.											
164	San Lazaro Estate.	6,121.40	0.00	0.00	0.00	0.00	0.00	6,121.40	0.00	6,121.40	0.00
	Operating appropriation	475,029.64	0.00	908.29	640,212.56	0.00	0.00	1,116,150.49	0.00	1,112,081.60	1,112,081.60
	Receipts of 1917 restored and automatically appropriated.	475,029.64	0.00 (c)	908.29	326,602.14	0.00	0.00	1,116,150.49	0.00	4,068.89	4,068.89
166	Friar Lands Estates.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Operating appropriation	105,903.76	0.00	0.00	124,860.00	0.00	0.00	205,372.12	(25,391.64)	105,372.12	100,000.00
168	Philippine Expositions.	1,349.56	0.00	0.00	164.94	0.00	0.00	1,514.50	0.00	5.88	1,508.62
	Panama-Pacific, Formosa and San Diego Expositions, Acts 2163 and 2734.	1,349.56	0.00	0.00	164.94	0.00	0.00	1,514.50	0.00	5.88	1,508.62
170	Bohol Filipino Colony.	31,498.23	0.00	0.00	944.11	0.00	0.00	32,442.34	0.00	3,520.80	28,921.54
	Operating appropriation	31,498.23	0.00	0.00	944.11	0.00	0.00	32,442.34	0.00	3,520.80	28,921.54
172	Cagayan Filipino Colony.	67,876.32	0.00	0.00	1,136.89	0.00	0.00	69,013.21	0.00	5,955.23	63,057.98
	Operating appropriation	67,876.32	0.00	0.00	1,136.89	0.00	0.00	69,013.21	0.00	5,955.23	63,057.98
174	Mindanao and Sulu Filipino Colonies, Acts 2254 and 2280.	368,609.76	0.00	0.00	15,634.29	0.00	0.00	384,244.05	0.00	22,197.29	362,046.76
	Operating appropriation	368,609.76	0.00	0.00	15,634.29	0.00	0.00	384,244.05	0.00	22,197.29	362,046.76
176	American Colonies, Acts 2254 and 2697.	109,177.48	0.00	0.00	4,247.38	0.00	0.00	113,424.86	0.00	12,227.28	101,197.58
	Operating appropriation	109,177.48	0.00	0.00	4,247.38	0.00	0.00	113,424.86	0.00	12,227.28	101,197.58
60	Bureau of Insular Affairs.	0.00	100,000.00	0.00	0.00	0.00	(48,535.80)	51,464.20	0.00	51,464.20	0.00
	Public service appropriation, Acts 2672 and 2727.	0.00	100,000.00	0.00	0.00	0.00	(48,535.80)	51,464.20	0.00	51,464.20	0.00
62	Philippine Census.	0.00	500,000.00	0.00	0.00	0.00	0.00	500,000.00	0.00	274,520.54	225,479.46
	Public service appropriation, Act 2766.	0.00	500,000.00	0.00	0.00	0.00	0.00	500,000.00	0.00	274,520.54	225,479.46
104	Philippine Mint.	0.00	100,000.00	0.00	0.00	0.00	0.00	100,000.00	0.00	18.19	99,981.81
	Public service appropriation, Act 2738.	0.00	100,000.00	0.00	0.00	0.00	0.00	100,000.00	0.00	18.19	99,981.81
Totals.		4,252,735.32	59,126,170.96	0.00	6,830,155.07	(3,037,626.04)	68,262,073.18	57,496,043.63	10,766,029.55		
				(a)							
				(b)							
				(c)							

THE PHILIPPINE SENATE.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property	₱65,561.78	Capital	₱65,561.78
Motor vehicles and accessories.....	17,172.53	Fixed capital.....	65,561.78
Furniture and office equipment.....	46,705.60	Current capital.....	0.00
Ordnance	45.90		
Fire protection equipment.....	20.00		
Other equipment.....	1,617.75		
Current assets	39,736.99	Current liabilities	39,736.99
Accounts receivable.....	845.13	Accounts payable.....	26,601.26
Cash, disbursing officers.....	44,092.18	Accrued leave payable.....	13,135.73
Drawing account, Insular Treasury (overdraft)	(5,200.32)		
Total assets	105,298.77	Total liabilities	105,298.77

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year	₱421,849.62	₱353,010.00	+ ₱68,839.62
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	353,010.00	353,010.00	0.00
Emergency Board allotment.....	68,839.62	0.00	+ 68,839.62
Appropriation balances from prior year	2,491.56	693.21	+ 1,798.35
Public service appropriation, 1917, Act 2672; 1916, Acts 2665 and 2669	2,491.56	693.21	+ 1,798.35
Reversions of authorizations in excess of requirements	0.00	(799.38)	+ 799.38
Net authorizations	424,341.18	352,903.83	+ 71,437.35
Conversions and balances:			
Appropriation charges	424,341.18	350,412.27	+ 73,928.91
Salaries	236,617.41	214,712.18	+ 21,905.23
Wages	11,100.25	13,627.33	- 2,527.08
Travel expense of personnel.....	95,607.77	64,399.64	+ 31,208.13
Freight, express and delivery service.....	43.50	188.60	- 145.10
Postal, telegraph, telephone and cable service.....	8,274.33	3,299.37	+ 4,974.96
Illumination and power service.....	2,935.60	7,036.85	- 4,101.25
Miscellaneous service.....	6,202.24	2,785.83	+ 3,416.41
Rental of buildings and grounds.....	0.00	3,449.68	- 3,449.68
Consumption of supplies and materials.....	17,844.92	11,041.84	+ 6,803.08
Printing and binding reports, documents and publications.....	23,291.08	15,547.44	+ 7,743.64
Maintenance and repair (contract payments only).....	3,580.52	1,121.86	+ 2,458.66
Purchase of equipment.....	18,843.56	13,201.65	+ 5,641.91
Appropriation balances carried forward	0.00	2,491.56	- 2,491.56
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	0.00	2,491.56	- 2,491.56
Total conversions and balances	424,341.18	352,903.83	+ 71,437.35

Statement of Fixed Property Account.

Debits.	Credits.
Balance, December 31, 1917.....	Dropped by sale.....
Acquisitions by purchase.....	Depreciation accruals.....
Acquisitions by interbureau transfer.....	Inventory adjustments.....
	Balance, December 31, 1918 (see balance sheet)
Total debits	Total credits

The Philippine Senate.—Continued.

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱407,165.71	Balance, December 31, 1917.....	₱51,060.28
Capital value of fixed property sold.....	67.50	Prior year adjustments:	
Contributions to public revenues.....	2,933.04	Inventory adjustments (fixed prop-	
Balance, December 31, 1918 (see balance		erty)	(182.69)
sheet)	65,561.78	Cancellation of prior year charges.....	2,779.44
		Balance, December 31, 1917, as adjusted....	53,657.03
		Allotments from public revenues.....	421,849.62
		Contributions from other bureaus (fixed	
		property)	153.88
		Sales of fixed property.....	67.50
Total debits.....	475,728.03	Total credits.....	475,728.03

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Legislation	₱406,709.39	₱336,978.03	+ ₱69,731.36
Compensation of members and clerical service.....	236,161.09	214,502.00	+ 21,659.09
Travel expense of members.....	95,607.77	64,399.64	+ 31,208.13
Rental of buildings and grounds.....	0.00	3,449.68	— 3,449.68
Consumption of supplies and materials.....	17,844.92	11,041.84	+ 6,803.08
Labor	11,100.25	13,604.92	— 2,504.67
Illumination and power service.....	2,935.60	7,036.85	— 4,101.25
Printing and binding reports, documents and publications.....	23,291.08	15,547.44	+ 7,743.64
Other expense.....	19,854.78	7,395.66	+ 12,459.12
	406,795.49	336,978.03	+ 69,817.46
Incidental receipts:			
Sales of waste materials.....	86.10	0.00	+ 86.10
National Defense	456.32	232.59	+ 223.73
Compensation of personnel on duty with the Philippine National			
Guard	456.32	232.59	+ 223.73
Total general welfare service (see statement of capital account).....	407,165.71	337,210.62	+ 69,955.09

THE HOUSE OF REPRESENTATIVES.

Balance sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property	₱127,332.17	Capital	₱127,332.17
Motor vehicles and accessories.....	9,052.88	Fixed capital.....	127,332.17
Other land transportation equipment..	1,816.78	Current capital.....	0.00
Hand tools.....	6.78		
Furniture and office equipment.....	115,031.21		
Other equipment.....	1,424.52		
Current assets	62,991.40	Current liabilities	62,991.40
Accounts receivable.....	3,348.06	Accounts payable.....	32,697.23
Drawing account, Insular Treasury..	59,643.34	Accrued leave payable.....	30,294.17
Total assets	190,323.57	Total liabilities	190,323.57

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year	₱636,828.00	₱685,016.73	- ₱48,188.73
Public service appropriation, 1918, Act 2727; 1917, Act 2672..	636,828.00	535,000.00	+ 101,828.00
Emergency Board allotment.....	0.00	150,016.73	- 150,016.73
Appropriation balances from prior year	1,148.09	(48,422.30)	+ 49,570.39
Public service appropriation, 1917, Act 2672; 1916, Act 2540..	1,148.09	(48,422.30)	+ 49,570.39
Reversions of authorizations in excess of requirements	(30,300.95)	(25,662.02)	- 4,638.93
Net authorizations	607,675.14	610,932.41	- 3,257.27
Conversions and balances:			
Appropriation charges	607,675.14	609,784.32	- 2,109.18
Salaries.....	373,672.95	370,427.68	+ 3,245.27
Wages.....	13,904.69	12,882.35	+ 1,022.34
Travel expense of personnel.....	137,057.59	135,626.16	+ 1,431.43
Freight, express and delivery service.....	104.55	129.59	- 25.04
Postal, telegraph, telephone and cable service.....	15,353.34	12,184.20	+ 3,169.14
Illumination and power service.....	2,476.89	2,807.38	- 330.49
Miscellaneous service.....	6,753.46	5,347.61	+ 1,405.85
Rental of buildings and grounds.....	8,957.02	8,640.00	+ 317.02
Consumption of supplies and materials.....	18,792.76	16,302.40	+ 2,490.36
Printing and binding reports, documents and publications.....	23,822.74	40,483.46	- 16,660.72
Maintenance and repair (contract payments only).....	1,083.94	1,101.58	- 17.64
Purchase of equipment.....	5,695.21	3,851.91	+ 1,843.30
Appropriation balances carried forward	0.00	1,148.09	- 1,148.09
Public service appropriation, 1918, Act 2727; 1917, Act 2672..	0.00	1,148.09	- 1,148.09
Total conversions and balances	607,675.14	610,932.41	- 3,257.27

Statement of Fixed Property Account.

Debits.	Credits.
Balance, December 31, 1917.....	Dropped by sale.....
Acquisitions by purchase.....	Losses.....
Fixed assets brought into account.....	Inventory adjustments.....
	Balance, December 31, 1918 (see balance sheet)
Total debits	Total credits

The House of Representatives.—Continued.

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱601,857.68	Balance, December 31, 1917.....	₱125,124.32
Losses of fixed property.....	34.00	Prior year adjustments:	
Reversions of excess public revenue allotments.....	30,300.95	Inventory adjustments (fixed property).....	(2,366.66)
Contributions to public revenues.....	7,055.55	Cancellation of prior year charges.....	6,883.30
Capital value of fixed property sold.....	50.00		
Balance, December 31, 1918 (see balance sheet).....	127,332.17	Balance, December 31, 1917 as adjusted....	129,640.96
		Allotments from public revenues.....	636,828.00
		Sales of fixed property.....	50.00
		Fixed property brought into account.....	111.39
Total debits.....	766,630.35	Total credits.....	766,630.35

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Legislation	₱601,351.94	₱606,673.52	— ₱5,321.58
Expense:			
Compensation of members and clerical service.....	373,223.83	369,157.69	+ 4,066.14
Labor	13,848.07	12,798.21	+ 1,049.86
Consumption of supplies.....	18,792.76	16,302.40	+ 2,490.36
Travel expense of personnel.....	137,057.59	135,626.16	+ 1,431.43
Postal, telegraph, telephone and cable service.....	15,353.34	12,184.20	+ 3,169.14
Rental of buildings and grounds.....	8,957.02	8,640.00	+ 317.02
Printing and binding reports, documents and publications.....	23,822.74	40,483.46	— 16,660.72
Depreciation of equipment.....	0.00	2,095.74	— 2,095.74
Other expense.....	10,418.84	9,386.16	+ 1,032.68
	601,474.19	606,674.02	— 5,199.83
Incidental receipts:			
Service receipts (sales of public documents and waste).....	64.81	.50	+ 64.31
Other	57.44	0.00	+ 57.44
	122.25	.50	+ 121.75
National Defense.....	505.74	1,354.13	— 848.39
Compensation of personnel on duty with the Philippine National Guard	505.74	1,354.13	— 848.39
Net cost of general welfare service (see statement of capital account)...	601,857.68	608,027.65	— 6,169.97

SUPREME COURT.

Balance sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₱243,090.10	Capital	₱243,090.10
Buildings	100,000.00	Fixed capital.....	243,090.10
Hand tools	1.21	Current capital	0.00
Furniture and office equipment.....	143,088.89	Current liabilities.....	23,029.35
Current assets.....	23,029.35	Accounts payable.....	2,225.54
Accounts receivable.....	6,240.00	Accrued leave payable.....	20,803.81
Cash, collecting officers.....	1,890.20		
Drawing account, Insular Treasury..	14,899.15		
Total assets.....	266,119.45	Total liabilities.....	266,119.45

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₱252,626.00	₱213,910.66	+ ₱38,715.34
Public service appropriation, 1918, Act 2727; 1917, Act 2672..	251,026.00	201,312.00	+ 49,714.00
Emergency Board allotment.....	0.00	6,786.00	- 6,786.00
Deficiency appropriation for public service, 1918, Act 2783; 1917, Act 2734.....	1,600.00	5,812.66	- 4,212.66
Appropriation balances from prior year.....	(771.45)	0.00	- 771.45
Public service appropriation, 1917, Act 2672; 1916, Act 2540....	(771.45)	0.00	- 771.45
Reversions of authorizations in excess of requirements.....	(6,737.25)	(5,990.61)	- 746.64
Net authorizations.....	245,117.30	207,920.05	+ 37,197.25
Conversions and balances:			
Appropriation charges.....	245,117.30	208,691.50	+ 36,425.80
Salaries.....	223,550.45	183,800.40	+ 39,750.05
Wages.....	2,617.85	2,377.45	+ 240.40
Travel expense of personnel.....	523.30	6,743.10	- 6,219.80
Freight, express and delivery service.....	13.20	39.02	- 25.82
Postal, telegraph, telephone and cable service.....	2,945.28	2,047.14	+ 898.14
Illumination and power service.....	1,295.54	751.77	+ 543.77
Miscellaneous service.....	1,807.07	2,975.49	- 1,168.42
Consumption of supplies and materials.....	5,526.60	4,465.56	+ 1,061.04
Printing and binding reports, documents and publications.....	337.05	302.55	+ 34.50
Cash contributions and gratuities (other than to local governments).....	0.00	1,029.80	- 1,029.80
Maintenance and repair (contract payments only).....	610.95	660.34	- 49.39
Purchase of equipment.....	5,890.01	3,498.88	+ 2,391.13
Appropriation balances carried forward.....	0.00	(771.45)	+ 771.45
Public service appropriation, 1918, Act 2727; 1917, Act 2672....	0.00	(771.45)	+ 771.45
Total conversions and balances.....	245,117.30	207,920.05	+ 37,197.25

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₱236,971.05	Depreciations accruals	₱51.40
Acquisitions by purchase.....	5,890.01	Balance, December 31, 1918 (see balance sheet)	243,090.10
Acquisitions by interbureau transfer.....	280.44		
Total debits.....	243,141.50	Total credits.....	243,141.50

Supreme Court.—Continued.

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱210,618.69	Balance, December 31, 1917.....	₱236,199.60
Reversions of excess public revenue allotments	6,737.25	Prior year adjustments:	
Contributions to public revenues.....	28,746.94	Cancellation of prior year charges....	86.94
Balance, December 31, 1918 (see balance sheet)	243,090.10	Balance, December 31, 1917, as adjusted..	236,286.54
		Allotments from public revenues.....	252,626.00
		Contributions of fixed property from other bureaus	280.44
Total debits.....	489,192.98	Total credits.....	489,192.98

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Adjudication	₱208,841.27	₱177,925.07	+ ₱30,916.20
Expense:			
Judicial and clerical service.....	224,390.88	186,081.38	+ 38,309.50
Other expense.....	13,110.39	19,014.77	— 5,904.38
	237,501.27	205,096.15	+ 32,405.12
Incidental receipts:			
Clerk of court and bar examination fees.....	28,637.30	27,171.08	+ 1,466.22
Other.....	22.70	0.00	+ 22.70
	28,660.00	27,171.08	+ 1,488.92
National Defense.....	1,777.42	96.47	+ 1,680.95
Compensation of personnel on duty with the Philippine National Guard.....	1,777.42	96.47	+ 1,680.95
Net cost of general welfare service (see statement of capital account) ..	210,618.69	178,021.54	+ 32,597.15

INFERIOR COURTS.

Balance sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property	₱111,455.64	Capital	₱111,455.64
Buildings	65,960.57	Fixed capital.....	111,455.64
Land transportation equipment.....	329.80	Current capital.....	0.00
Furniture and office equipment.....	42,383.83	Treasury advances	6,868.56
Fire protection equipment.....	88.20	Current liabilities	317,196.53
Other equipment.....	2,693.24	Accounts payable.....	221,133.57
Working assets	6,868.56	Accrued leave payable.....	96,062.96
Supplies and materials.....	6,423.47		
Sales stock.....	445.09		
Current assets	317,196.53		
Accounts receivable.....	37,791.41		
Cash, collecting and disbursing officers.....	33,063.19		
Drawing account, Insular Treasury....	246,341.93		
Total assets	435,520.73	Total liabilities	435,520.73

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₱1,383,057.00	₱1,389,605.00	- ₱6,548.00
Public service appropriation, 1918, Act 2727; 1917, Act 2672...	1,383,057.00	1,381,105.00	+ 1,952.00
Emergency Board allotment.....	0.00	3,500.00	- 3,500.00
Appropriation for construction of vault, Court of Land Registration (Restoration) Act 2059.....	0.00	5,000.00	- 5,000.00
Reversions of authorizations in excess of requirements.....	(88,892.48)	(70,938.58)	- 17,953.90
Net authorizations	1,294,164.52	1,318,666.42	- 24,501.90
Conversions and balances:			
Appropriation charges.....	1,294,164.52	1,318,666.42	- 24,501.90
Salaries	1,153,414.89	1,168,304.22	- 14,889.33
Wages	19,253.78	18,503.66	+ 750.12
Travel expense of personnel.....	44,383.31	41,612.40	+ 2,770.91
Freight, express and delivery service.....	478.07	789.31	- 311.24
Postal, telegraph, telephone and cable service.....	13,507.85	11,758.40	+ 1,749.45
Illumination and power service.....	800.23	592.94	+ 207.29
Miscellaneous service.....	22,047.93	20,724.60	+ 1,323.33
Rental of buildings and grounds.....	3,600.00	4,095.48	- 495.48
Consumption of supplies and materials.....	24,573.31	32,224.43	- 7,651.12
Printing and binding reports, documents, and publications.....	8,545.95	7,526.91	+ 1,019.04
Maintenance and repair (contract payments only).....	445.61	350.00	+ 95.61
Purchase of equipment.....	3,113.59	12,184.07	- 9,070.48
Appropriation balances carried forward	0.00	0.00	0.00
Total conversions and balances	1,294,164.52	1,318,666.42	- 24,501.90

Inferior Courts.—Continued.

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₱114,529.00	Dropped by sale.....	₱8.20
Acquisitions by purchase.....	3,113.59	Depreciation accruals.....	188.80
Acquisitions by interbureau transfer.....	24.00	Losses.....	9.74
		Dropped by interbureau transfer.....	5,651.25
		Dropped by transfer to local governments..	15.00
		Inventory adjustments.....	337.96
		Balance, December 31, 1918 (see balance sheet).....	111,455.64
Total debits.....	117,666.59	Total credits.....	117,666.59

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱805,365.74	Balance, December 31, 1917.....	₱114,529.00
Contributions of fixed property to other bureaus.....	5,651.25	Prior year adjustments:	
Losses of fixed property.....	9.74	Inventory credits (fixed property).....	(337.96)
Reversions of excess public revenue allotments.....	88,892.48	Cancellation of prior year charges.....	7,507.32
Contribution to public revenues.....	553,138.87		
Capital value of fixed assets sold.....	8.20	Balance, December 31, 1917, as adjusted...	121,698.36
Balance, December 31, 1918 (see balance sheet).....	111,455.64	Allotments from public revenues.....	1,383,057.00
		Contribution of fixed property from other bureaus.....	24.00
		Fines and forfeitures.....	59,392.01
		Profits from sales of materials and supplies.....	341.85
		Sales of fixed property.....	8.70
Total debits.....	1,564,521.92	Total credits.....	1,564,521.92

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Adjudication.....	₱805,073.32	₱850,093.97	— ₱45,020.65
Expense:			
Judiciary and clerical service.....	1,153,137.47	1,168,304.22	— 15,166.75
Labor.....	19,253.78	18,503.66	+ 750.12
Consumption of supplies.....	24,573.31	32,224.43	— 7,651.12
Travel expense of personnel.....	44,383.31	41,612.40	+ 2,770.91
Postal, telegraph, telephone and cable service.....	13,507.85	11,758.40	+ 1,749.45
Other expense.....	36,106.59	37,709.04	— 1,602.45
	1,290,962.31	1,310,112.15	— 19,149.84
Incidental receipts:			
Service receipts (F. Y. 1918, Justices of the Peace fees ₱295,211.54 and Clerks of Courts fees ₱122,301.53).....	417,513.07	451,842.68	— 34,329.61
Land registration fees.....	67,717.58	7,593.01	+ 60,124.57
Other.....	658.34	582.49	+ 75.85
	485,888.99	460,018.18	+ 25,870.81
National Defense.....	277.42	0.00	+ 277.42
Compensation of personnel on duty with the Philippine National Guard.....	277.42	0.00	+ 277.42
Aid to Local Governments.....	15.00	0.00	+ 15.00
Contribution of fixed property.....	15.00	0.00	+ 15.00
Net cost of general welfare service (see statement of capital account).....	805,365.74	850,093.97	— 44,728.23

REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

THE EXECUTIVE.

Balance sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property	₱445,572.41	Capital	₱714,031.06
Buildings.....	221,682.00	Fixed capital.....	445,572.41
Docks and wharves.....	8,175.43	Current capital.....	268,458.65
Motor vehicles and accessories.....	5,204.05	Treasury advances	1,998.92
Hand tools.....	452.82	Current liabilities	439,257.75
Furniture and office equipment.....	109,622.03	Accounts payable.....	404,942.21
Fire protection equipment.....	390.58	Accrued leave payable.....	34,315.54
Telegraph and telephone equipment.....	85.00		
Other land transportation equipment.....	1,027.16		
Industrial machinery and implements.....	1,464.84		
Ordnance.....	163.12		
Technical and scientific equipment.....	97,229.83		
Other equipment.....	75.55		
Working assets	1,998.92		
Supplies and materials.....	1,970.26		
Deferred charges.....	28.66		
Current assets	707,716.40		
Accounts receivable.....	19,347.72		
Investments and securities.....	9,847.50		
Cash, collecting and disbursing officers.....	61,643.25		
Drawing account, Insular Treasury.....	616,877.93		
Total assets	1,155,287.73	Total liabilities	1,155,287.73

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₱319,605.68	Dropped by sale.....	₱57,506.21
Acquisitions by purchase.....	182,696.21	Depreciation accruals.....	153.82
Acquisitions by interbureau transfer.....	525.38	Losses.....	242.71
Fixed property brought into account.....	767.88	Dropped by interbureau transfer.....	96.00
		Dropped by transfer to local governments.....	24.00
		Balance, December 31, 1918 (see balance sheet)	445,572.41
Total debits	503,595.15	Total credits	503,595.15

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱2,166,569.37	Balance, December 31, 1917.....	₱827,320.72
Contributions of fixed property to other bureaus.....	96.00	Prior year adjustments:	
Losses of fixed property.....	242.71	Cancellation of prior year charges.....	436.24
Reversions of excess public revenue allotments.....	215,245.32	Balance, December 31, 1917, as adjusted	827,756.96
Contributions to public revenues.....	77,154.65	Allotments from public revenues.....	2,343,028.89
Capital value of fixed property sold.....	57,506.21	Contributions of fixed property from other bureaus.....	525.38
Balance, December 31, 1918 (see balance sheet)	714,031.06	Sales of fixed property.....	58,766.21
		Fixed property brought into account.....	767.88
Total debits	3,230,845.32	Total credits	3,230,845.32

The Executive.—Continued.

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Authorizations:			
New appropriations for the year	₱2,343,028.89	₱2,300,091.56	+ ₱42,937.33
Public service appropriation, 1918, Act 2727; 1917, Act 2672..	530,950.00	446,401.55	+ 84,548.45
Emergency Board allotment.....	26,000.00	22,500.00	+ 3,500.00
Appropriation for City of Baguio, Act 2711, Sec. 2553.....	134,411.71	152,664.39	— 18,252.68
Appropriation for Insular Aid to special and non-Christian provinces, Act 2736.....	783,000.00	0.00	+ 783,000.00
Appropriation for Insular Aid to special and non-Christian provinces, Act 2736, transferred to Bureau of Public Works.....	(728,000.00)	0.00	— 728,000.00
Appropriation for Board of Pharmaceutical Examiners and Inspectors, Act 2762.....	12,000.00	0.00	+ 12,000.00
Appropriation for Province of Nueva Vizcaya, Acts 2691 and 2686.....	0.00	71,301.00	— 71,301.00
Emergency Board allotment for Aid to Nueva Vizcaya.....	0.00	17,761.00	— 17,761.00
Appropriation for stock, herds and farms, Act 2758.....	400,000.00	0.00	+ 400,000.00
Appropriation for the protection of early infancy, Act 2633..	18,767.18	8,681.85	+ 10,085.33
Appropriation for increasing agricultural production of food- stuffs, Sec. 4, Act 2723.....	0.00	500,000.00	— 500,000.00
Appropriation for refund of customs duties, Sec. 2294, Act 2711.....	0.00	21,031.77	— 21,031.77
Appropriation for Fourth Regional Convention of Physicians and Pharmacists, Act 2739.....	2,000.00	0.00	+ 2,000.00
Appropriation for salary of the delegate of the Secretary of the Interior, Act 2686.....	0.00	1,750.00	— 1,750.00
Appropriation for Board of Dental, Medical, Pharmaceutical and Optical Examiners, Acts 2727 and 2672.....	5,700.00	4,000.00	+ 1,700.00
Appropriation for ship subsidies, 1918, Act 2727; 1917, Act 2672.....	54,000.00	54,000.00	0.00
Appropriation for Relief of the invalids of the Philippine Revolutions, Act 2756.....	50,000.00	0.00	+ 50,000.00
Deficiency appropriation for public service, Act 2783.....	54,200.00	0.00	+ 54,200.00
Appropriation for contribution to City of Manila, Act 2711, Sec. 2442.....	1,000,000.00	1,000,000.00	0.00
Appropriation balances from prior year	507,715.04	20,350.00	+ 487,365.04
Public service appropriation, 1917, Act 2672.....	(8,714.23)	0.00	— 8,714.23
Appropriation for coconut products board, Act 2598.....	6,902.82	10,000.00	— 3,097.18
Appropriation for sugar board central, Act 2479.....	10,350.00	10,350.00	0.00
Appropriation for increasing agricultural production of food- stuffs, Act 2723.....	499,176.45	0.00	+ 499,176.45
Reversions of authorizations in excess of requirements	(215,245.32)	(119,477.18)	— 95,768.14
Net authorizations	2,635,498.61	2,200,964.38	+ 434,534.23
Conversions and balances:			
Appropriation charges	2,367,039.96	1,693,249.34	+ 673,790.62
Salaries.....	460,087.60	278,880.67	+ 181,206.93
Wages.....	149,918.79	10,557.78	+ 139,361.01
Travel expense of personnel.....	37,288.03	19,767.62	+ 17,520.41
Freight, express and delivery service.....	4,193.46	250.68	+ 3,942.78
Postal, telegraph, telephone and cable service.....	33,177.71	23,476.05	+ 9,701.66
Illumination and power service.....	11,369.62	18,777.27	— 7,407.65
Miscellaneous service.....	145,185.59	123,901.70	+ 21,283.89
Rental of buildings and grounds.....	595.61	0.00	+ 595.61
Consumption of supplies and materials.....	164,069.61	13,039.90	+ 151,029.71
Printing and binding reports, documents and publications.....	6,321.45	6,608.14	— 286.69
Cash contributions and gratuities (other than to local gov- ernments).....	60,070.58	8,699.35	+ 51,371.23
Discretionary expenditures.....	24,280.64	13,063.30	+ 11,217.34
Travel expense of persons not government employees.....	536.92	0.00	+ 536.92
Maintenance and repair (contract payments only).....	1,181.77	883.23	+ 298.54
Purchase of equipment.....	181,644.21	6,393.49	+ 175,250.72
Purchase of public works.....	1,052.00	0.00	+ 1,052.00
Cash contributions to local governments.....	1,046,399.70	1,139,666.83	— 93,267.13
Ship subsidies.....	39,666.67	29,283.33	+ 10,383.34

*The Executive.—Continued.**Statement of Appropriation Account—Continued.*

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Conversions and balances—Continued.			
Appropriation balances carried forward.....	₱268,458.65	₱507,715.04	— ₱239,256.39
Public service appropriation, 1918, Act 2727; 1917, Act 2672 (overdraft).....	(1,024.07)	(8,714.23)	+ 7,690.16
Appropriation for coconut products board, Act 2598.....	5,078.96	6,902.82	— 1,823.86
Appropriation for sugar board central, Act 2479.....	10,350.00	10,350.00	0.00
Appropriation for increasing agricultural production of food- stuffs, Act 2723.....	0.00	499,176.45	— 499,176.45
Appropriation for Insular Aid to special and non-Christian provinces, Act 2736.....	30,000.00	0.00	+ 30,000.00
Appropriation for Fourth Regional Convention of Physicians and Pharmacists, Act 2739.....	2,000.00	0.00	+ 2,000.00
Appropriation for Board of Pharmaceutical Examiners and Inspectors, Act 2762.....	(126.27)	0.00	— 126.27
Appropriation for stock, herds and farms, Act 2758.....	222,180.03	0.00	+ 222,180.03
Total conversions and balances.....	2,635,498.61	2,200,964.38	+ 434,534.23

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Cost of Executive Direction and Control.....	₱447,824.46	₱374,256.19	+ ₱73,568.27
Expense:			
Compensation of executive heads and clerical personnel.....	348,217.45	282,833.79	+ 65,383.66
Travel expense of personnel.....	19,620.07	19,510.04	+ 110.03
Postal, telegraph, telephone, and cable service.....	29,700.00	23,469.09	+ 6,230.91
Illumination and power service.....	10,869.86	18,777.27	— 7,907.41
Printing and binding.....	6,181.80	6,608.14	— 426.34
Discretionary expenditures.....	24,280.64	13,063.30	+ 11,217.34
Depreciation of plant and equipment.....	153.82	1,151.80	— 997.98
Other expense.....	15,802.70	14,994.41	+ 808.29
	454,826.34	380,407.84	+ 74,418.50
Incidental receipts:			
Service receipts (Passport fees, etc.).....	7,001.88	6,151.65	+ 850.23
Aid to Local Governments.....	1,046,423.70	1,139,666.83	— 93,243.13
Department of Mindanao and Sulu.....	25,000.00	0.00	+ 25,000.00
Province of Nueva Vizcaya.....	0.00	89,062.00	— 89,062.00
City of Baguio.....	134,411.71	152,664.39	— 18,252.68
City of Manila.....	862,987.99	876,908.67	— 13,920.68
Cebu (refund of customs duties).....	0.00	21,031.77	— 21,031.77
Sundry provinces.....	24,000.00	0.00	+ 24,000.00
Contribution of fixed property to City of Manila.....	24.00	0.00	+ 24.00
Public Charities.....	30,022.18	8,681.85	+ 21,340.33
Cash contributions for protection of early infancy.....	18,767.18	8,681.85	+ 10,085.33
Relief of the invalids of the Philippine Revolution.....	11,255.00	0.00	+ 11,255.00

The Executive.—Continued.*Statement of General Welfare Service*—Continued.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Development of Agriculture	₱422,269.29	₱3,531.57	+ ₱418,737.72
Supervisory and clerical service.....	74,791.77	3,239.36	+ 71,552.41
Labor.....	136,182.26	20.40	+ 136,161.86
Consumption of supplies and materials.....	149,681.09	7.27	+ 149,673.82
Travel expense of personnel.....	16,754.17	257.58	+ 16,496.59
Postal, telegraph, telephone and cable service.....	3,230.73	6.96	+ 3,223.77
Cash contributions and gratuities.....	30,000.00	0.00	+ 30,000.00
Other expense.....	12,151.59	0.00	+ 12,151.59
	422,791.61	3,531.57	+ 419,260.04
Incidental receipts:			
Service receipts.....	146.00	0.00	+ 146.00
Other income.....	376.32	0.00	+ 376.32
	522.32	0.00	+ 522.32
Cost of Public Health	3,349.86	(4,982.01)	+ 8,331.87
Expense:			
Compensation of Dental, Medical and Pharmaceutical examiners.....	10,462.43	2,963.99	+ 7,498.44
Other expense.....	3,315.43	0.00	+ 3,315.43
	13,777.86	2,963.99	+ 10,813.87
Incidental receipts:			
Service receipts (Dental, Medical and Pharmaceutical examination fees).....	10,428.00	7,946.00	+ 2,482.00
	3,349.86	(4,982.01)	+ 8,331.87
Net cost of public health	3,349.86	(4,982.01)	+ 8,331.87
National Defense	40,001.20	380.91	+ 39,620.29
Council of national defense and compensation of personnel on duty with the Philippine National Guard.....	40,000.00	380.91	+ 39,619.09
Travel expense of personnel.....	1.20	0.00	+ 1.20
Development of commerce	39,666.67	29,283.33	+ 10,383.34
Ship subsidies.....	39,666.67	29,283.33	+ 10,383.34
General Service (a)	137,012.01	123,091.33	+ 13,920.68
Services rendered by the City of Manila to the Central Government—			
Miscellaneous service.....	137,012.01	123,091.33	+ 13,920.68
Net cost of general welfare service (see statement of capital account) ..	2,166,569.37	1,673,910.00	+ 492,659.37

(a) Functional distributions as follows:

Cost of revenue collection.....	4,580.16	4,251.23	+ 328.93
Executive direction and control.....	5,735.69	10,553.07	— 4,817.38
Legislation.....	153.91	94.98	+ 58.93
Adjudication.....	0.00	259.60	— 259.60
Law and order.....	3,672.86	2,922.82	+ 750.04
Public health.....	33,263.19	39,215.72	— 5,952.53
Protection against forces majeures.....	78.53	23.79	+ 49.74
Public education.....	10,023.14	10,236.33	— 213.19
Public corrections.....	37,795.86	38,330.85	— 534.99
Conservation of natural resources.....	95.38	152.38	— 57.00
Development of commerce.....	19,273.50	11,929.69	+ 7,343.81
Development of agriculture.....	7,793.30	5,015.37	+ 2,777.93
National defense.....	1,320.16	0.00	+ 1,320.16
Development of industrial arts and sciences.....	13,015.76	0.00	+ 13,015.76
Other economic development.....	210.57	0.00	+ 210.57
	137,012.01	123,091.33	+ 13,920.68

BUREAU OF AUDITS.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₱61,575.39	Capital	₱63,306.30
Motor vehicles and accessories.....	2,918.40	Fixed capital.....	61,575.39
Furniture and office equipment.....	58,656.99	Current capital.....	1,730.91
Fiduciary assets.....	146,677.68	Public and private trusts.....	146,677.68
Drawing account, Insular Treasury....	146,677.63	Civil service trust fund.....	121,804.24
Current assets.....	62,752.79	Creditor's unclaimed balances.....	24,873.44
Accounts receivable.....	25,284.00	Current liabilities.....	61,021.88
Cash, collecting and disbursing officers	201.41	Accounts payable.....	16,949.86
Drawing account, Insular Treasury....	37,267.38	Accrued leave payable.....	44,072.02
Total assets.....	271,005.86	Total liabilities.....	271,005.86

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₱339,536.00	₱339,315.00	+ ₱221.00
Public service appropriation, 1918, Act 2727; 1917, Act 2672..	339,536.00	330,640.00	+ 8,896.00
Emergency Board allotment.....	0.00	8,675.00	- 8,675.00
Appropriation balances from prior year.....	2,783.05	1,243.88	+ 1,539.17
Public service appropriation, 1917, Act 2672; 1916, Act 2540..	2,783.05	1,243.88	+ 1,539.17
Reversions of authorizations in excess of requirements.....	(32,313.86)	(41,865.49)	+ 9,551.63
Net authorizations.....	310,005.19	298,693.39	+ 11,311.80
Conversions and balances:			
Appropriation charges.....	308,274.28	295,910.34	+ 12,363.94
Salaries.....	240,582.97	241,116.13	- 533.16
Wages.....	7,118.78	3,749.94	+ 3,368.84
Travel expense of personnel.....	18,812.35	15,726.27	+ 3,086.08
Freight, express and delivery service.....	118.74	44.34	+ 74.40
Postal, telegraph, telephone and cable service.....	3,702.24	3,842.21	- 139.97
Illumination and power service.....	1,326.94	1,896.71	- 569.77
Miscellaneous service.....	1,118.91	3,247.01	- 2,128.10
Rental of buildings and grounds.....	12,000.00	3,333.33	+ 8,666.67
Consumption of supplies and materials.....	7,787.09	5,648.47	+ 2,138.62
Printing and binding reports, documents, and publications....	10,000.00	10,000.00	0.00
Maintenance and repair (contract payments only).....	854.12	665.10	+ 189.02
Purchase of equipment.....	4,852.14	6,640.83	- 1,788.69
Appropriation balances carried forward.....	1,730.91	2,783.05	- 1,052.14
Public service appropriation, 1918, Act 2727; 1917, Act 2672..	1,730.91	2,783.05	- 1,052.14
Total conversions and balances.....	310,005.19	298,693.39	+ 11,311.80

Statement of Fixed Property Account.

Debits.	Credits.
Balance, December 31, 1917.....	₱250.20
Acquisitions by purchase.....	1,740.68
Acquisitions by interbureau transfer.....	159.86
Inventory adjustments.....	392.99
	85.90
	Balance, December 31, 1918 (see balance sheet)
Total debits.....	61,575.39
64,205.02	Total credits.....
	64,205.02

Bureau of Audits.—Continued.

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱300,699.36	Balance, December 31, 1917.....	₱61,358.83
Contributions of fixed property to other bureaus	392.99	Prior year adjustments:	
Losses of fixed property.....	159.86	Inventory credits (fixed property)....	40.82
Reversions of excess public revenue allotments	32,313.86	Cancellation of prior year charges....	4,434.62
Contributions to public revenues.....	9,234.18	Balance, December 31, 1917 as adjusted..	65,834.27
Capital value of fixed property sold.....	250.20	Allotments from public revenues.....	339,536.00
Balance, December 31, 1918 (see balance sheet)	63,306.30	Contributions of fixed property from other bureaus.....	736.28
		Sales of fixed property.....	250.20
Total debits.....	406,356.75	Total credits.....	406,356.75

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Cost of Governmental Audits.....	₱300,289.17	₱296,360.25	+ ₱3,928.92
Expense:			
Supervisory, technical and clerical service.....	247,377.46	244,835.43	+ 2,542.03
Travel expense of personnel.....	18,812.35	15,726.27	+ 3,086.08
Consumption of supplies.....	7,787.09	5,648.47	+ 2,138.62
Printing and binding reports, documents and publications.....	10,000.00	10,000.00	0.00
Depreciation of plant and equipment.....	1,740.68	7,143.04	— 5,402.36
Other expense.....	19,120.95	13,028.70	+ 6,092.25
	304,838.53	296,381.91	+ 8,456.62
Incidental receipts:			
Service receipts (Reimbursement by the Philippine National Bank of auditing expense).....	4,464.88	0.00	+ 4,464.88
Sales of waste materials.....	84.48	21.66	+ 62.82
	4,549.36	21.66	+ 4,527.70
National Defense.....	324.29	30.64	+ 293.65
Compensation of personnel on duty with the Philippine National Guard.....	324.29	30.64	+ 293.65
Aid to Local Governments.....	85.90	18.30	+ 67.60
Contribution of fixed property.....	85.90	18.30	+ 67.60
Net cost of general welfare service (see statement of capital account) ..	300,699.36	296,409.19	+ 4,290.17

BUREAU OF CIVIL SERVICE.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₱157,575.90	Capital	₱157,575.90
Buildings.....	140,000.00	Fixed capital.....	157,575.90
Hand tools.....	15.40	Current capital.....	0.00
Furniture and office equipment.....	17,560.50	Current liabilities.....	86,170.48
Current assets.....	86,170.48	Accounts payable (Retirement gra-	
Accounts receivable.....	2,657.48	tuities).....	75,743.22
Drawing account, Insular Treasury..	83,513.00	Accounts payable.....	103.88
		Accrued leave payable.....	10,323.38
Total assets.....	243,746.38	Total liabilities.....	243,746.38

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₱867,008.66	₱663,443.82	+ ₱203,564.84
Public service appropriation, 1918, Act 2727; 1917, Act 2672...	79,505.00	77,995.00	+ 1,510.00
Retirement gratuities, Act 2589.....	785,903.66	585,448.82	+ 200,454.84
Deficiency appropriation for public service, Act 2783.....	1,600.00	0.00	+ 1,600.00
Appropriation balances from prior year.....	0.00	85.50	- 85.50
Public service appropriation, 1917, Act 2672; 1916, Act 2540.....	0.00	85.50	- 85.50
Reversions of authorizations in excess of requirements.....	(8,178.32)	(2,952.78)	- 5,225.54
Net authorizations.....	858,830.34	660,576.54	+ 198,253.80
Conversions and balances:			
Appropriation charges.....	858,830.34	660,576.54	+ 198,253.80
Salaries.....	56,631.05	59,819.21	- 3,188.16
Wages.....	5,424.03	5,016.30	+ 407.73
Travel expense of personnel.....	238.15	1,241.03	- 1,002.88
Freight, express and delivery service.....	21.53	36.47	- 14.94
Postal, telegraph, telephone and cable service.....	1,858.65	1,629.83	+ 228.82
Illumination and power service.....	381.88	392.89	- 11.01
Miscellaneous service.....	97.61	1,124.70	- 1,027.09
Consumption of supplies and materials.....	4,230.58	3,154.86	+ 1,075.72
Printing and binding reports, documents and publications.....	2,878.55	2,559.45	+ 319.10
Maintenance and repair (contract payments only).....	167.72	164.44	+ 3.28
Purchase of equipment.....	996.93	1,084.08	- 87.15
Cash contributions and gratuities to Government employees retired under the provisions of Act 2589.....	785,903.66	584,353.28	+ 201,550.38
Appropriation balances carried forward.....	0.00	0.00	0.00
Total conversions and balances.....	858,830.34	660,576.54	+ 198,253.80

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₱156,559.39	Balance, December 31, 1918 (see balance sheet)	₱157,575.90
Acquisitions by purchase.....	996.93		
Acquisitions by interbureau transfer.....	19.58		
Total debits.....	157,575.90	Total credits.....	157,575.90

Bureau of Civil Service.—Continued.

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱71,053.73	Balance, December 31, 1917.....	₱156,559.39
Extraordinary charges—Gratuities to employees retired under Act 2589.....	785,903.66	Allotments from public revenues.....	867,008.66
Reversions of excess public revenue allotments.....	8,178.32	Contributions from other bureaus (fixed property).....	19.58
Contributions to public revenues.....	876.02		
Balance, December 31, 1918 (see balance sheet).....	157,575.90		
Total debits.....	1,023,587.63	Total credits.....	1,023,587.63

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Executive direction and control.....	₱71,053.73	₱74,265.01	— ₱3,211.28
Expense:			
Supervisory and clerical service.....	56,631.05	59,420.83	— 2,789.78
Labor.....	5,424.03	4,975.58	+ 448.45
Consumption of supplies.....	4,230.58	3,154.86	+ 1,075.72
Other expense.....	5,644.09	7,251.12	— 1,607.03
	71,929.75	74,802.39	— 2,872.64
Incidental receipts:			
Service receipts (surcharges on expenses incurred as custodian of Santa Potenciana Building).....	251.77	171.58	+ 80.19
Other.....	624.25	365.80	+ 258.45
	876.02	537.38	+ 338.64
National Defense.....	0.00	439.10	— 439.10
Compensation of personnel on duty with the Philippine National Guard.....	0.00	439.10	— 439.10
Net cost of general welfare service (see statement of capital account)...	71,053.73	74,704.11	— 3,650.38

THE PHILIPPINE MILITIA.

Balance sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₱102,563.48	Capital	₱2,593,772.43
Motor vehicles and accessories.....	2,657.87	Fixed capital.....	102,563.48
Other land transportation equipment..	370.35	Current capital.....	2,491,208.95
Hand tools.....	455.58	Treasury advances.....	221,748.60
Furniture and office equipment.....	36,633.61	Current liabilities.....	930,515.06
Ordnance	48,394.62	Accounts payable.....	927,305.48
Technical and scientific equipment.....	2,010.69	Accrued leave payable.....	3,209.58
Fire protection equipment.....	165.38		
Telegraph and telephone equipment....	73.80		
Other equipment.....	11,801.58		
Working assets.....	221,748.60		
Supplies and materials.....	221,748.60		
Current assets.....	3,421,724.01		
Accounts receivable.....	464.50		
Cash, disbursing officers.....	48,313.69		
Drawing account, Insular Treasury....	3,372,945.82		
Total assets.....	3,746,036.09	Total liabilities.....	3,746,036.09

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₱5,073,486.88	₱756,000.00	+ ₱4,317,486.88
Public service appropriation, 1918, Act 2727; 1917, Act 2715...	1,337,986.88	756,000.00	+ 581,986.88
Public service appropriation, Act 2784.....	3,735,500.00	0.00	+ 3,735,500.00
Appropriation balances from prior year.....	0.00	0.00	0.00
Reversions of authorizations in excess of requirements.....	0.00	(87,780.46)	+ 87,780.46
Net authorizations.....	5,073,486.88	668,219.54	+ 4,405,267.34
Conversions and balances:			
Appropriation charges.....	2,582,277.93	668,219.54	+ 1,914,058.39
Salaries.....	946,630.41	204,996.01	+ 741,634.40
Wages.....	1,041,329.15	156,324.23	+ 885,004.92
Travel expense of personnel.....	226,608.55	28,566.24	+ 198,042.31
Freight, express and delivery service.....	5,211.47	2,291.73	+ 2,919.74
Postal, telegraph, telephone and cable service.....	22,000.98	4,812.00	+ 17,188.98
Illumination and power service.....	4,347.18	3,243.90	+ 1,103.28
Miscellaneous service.....	38,961.93	3,663.30	+ 35,298.63
Rental of buildings and grounds.....	14,885.68	9,858.19	+ 5,027.49
Consumption of supplies and materials.....	257,540.99	171,114.48	+ 86,426.51
Printing and binding reports, documents, and publications....	25.00	0.00	+ 25.00
Travel expense of persons not government employees.....	0.00	1.30	- 1.30
Maintenance and repair (contract payments only).....	3,378.89	816.30	+ 2,562.59
Purchase of equipment.....	20,320.23	82,531.86	- 62,211.63
Deterioration of supplies and sales stock.....	1.02	0.00	+ 1.02
Extraordinary losses.....	1,036.45	0.00	+ 1,036.45
Appropriation balances carried forward.....	2,491,208.95	0.00	+ 2,491,208.95
Public service appropriation, 1918, Act 2784.....	2,491,208.95	0.00	+ 2,491,208.95
Total conversions and balances.....	5,073,486.88	668,219.54	+ 4,405,267.34

The Philippine Militia.—Continued.

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₱82,531.86	Dropped by sale.....	₱70.67
Acquisitions by purchase.....	20,320.23	Losses	161.70
		Inventory adjustments	56.24
		Balance, December 31, 1918 (see balance sheet)	102,563.48
Total debits.....	102,852.09	Total credits.....	102,852.09

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱2,561,957.70	Balance, December 31, 1917.....	₱82,531.86
Reversions of excess public revenue allotments	0.00	Prior year adjustments:	
Contributions to public revenues.....	7,795.82	Inventory credits (fixed property)....	(56.24)
Capital value of fixed property sold.....	70.67	Cancellation of prior year charges....	7,492.07
Losses of fixed property.....	161.70		
Balance, December 31, 1918 (see balance sheet)	2,593,772.43	Balance, December 31, 1917, as adjusted..	89,967.69
		Allotments from public revenues.....	5,073,486.88
		Administrative fines	208.58
		Sales of fixed property.....	86.97
		Profits from sales of supplies and materials	8.20
Total debits.....	5,163,758.32	Total credits.....	5,163,758.32

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
National Defense.....	2,561,957.70	₱585,687.68	+ ₱1,976,270.02
Administrative, supervisory, technical and clerical service.....	946,630.41	204,996.01	+ 741,634.40
Compensation of enlisted personnel and labor.....	1,041,329.15	156,324.23	+ 885,004.92
Consumption of supplies.....	257,540.99	171,114.48	+ 86,426.51
Travel expense of personnel.....	226,608.55	28,566.24	+ 198,042.31
Postal, telegraph, telephone and cable service.....	22,000.98	4,812.00	+ 17,188.98
Rental of buildings and grounds.....	14,885.68	9,858.19	+ 5,027.49
Freight and cartage.....	5,211.47	2,291.73	+ 2,919.74
Other expense.....	47,750.47	7,724.80	+ 40,025.67
Total cost of general welfare service (see statement of capital account)	2,561,957.70	585,687.68	+ 1,976,270.02

REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

BUREAU OF INSULAR AFFAIRS.

Balance sheet, December 31, 1918.

Assets.		Liabilities.	
Current assets	₱5,340,874.48	Current liabilities	₱5,340,874.48
Accounts receivable.....	2,306,468.95	Treasury advances.....	5,334,204.73
Cash, disbursing officers.....	3,027,735.78	Accounts payable.....	6,669.75
Drawing account, Insular Treasury..	6,669.75		
Total assets	5,340,874.48	Total liabilities	5,340,874.48

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₱100,000.00	₱131,500.00	— ₱31,500.00
Appropriation for general purposes, 1918, Act 2727; 1917, Act 2672.....	100,000.00	127,000.00	— 27,000.00
Emergency Board allotment for general purposes.....	0.00	4,500.00	— 4,500.00
Appropriation balances from prior year.....	0.00	0.00	0.00
Reversions of authorizations in excess of requirements.....	(48,535.80)	(10,818.18)	— 37,717.62
Net authorizations.....	51,464.20	120,681.82	— 69,217.62
Conversions and balances:			
Appropriation charges.....	51,464.20	120,681.82	— 69,217.62
Salaries.....	11,275.98	39,588.95	— 28,312.97
Wages.....	0.00	530.01	— 530.01
Travel expense of personnel.....	1,609.83	11,983.28	— 10,373.45
Freight, express and delivery service.....	273.62	0.00	+ 273.62
Postal, telegraph, telephone and cable service.....	3,794.86	26,745.34	— 22,950.48
Miscellaneous service.....	30,781.45	19,711.13	+ 11,070.32
Consumption of supplies and materials.....	2,726.09	1,343.62	+ 1,382.47
Printing and binding reports, documents, and publications.....	714.29	760.10	— 45.81
Cash contributions and gratuities (other than to local gov- ernments).....	0.00	19,499.69	— 19,499.69
Travel expense of persons not government employees.....	281.96	519.70	— 237.74
Maintenance and repair (contract payments only).....	6.12	0.00	+ 6.12
Appropriation balances carried forward.....	0.00	0.00	0.00
Total conversions and balances.....	51,464.20	120,681.82	— 69,217.62

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱51,464.20	Balance, December 31, 1917.....	₱0.00
Reversions of excess public revenue allot- ments	48,535.80	Allotments from public revenues.....	100,000.00
Balance, December 31, 1918 (see balance sheet)	0.00		
Total debits	100,000.00	Total credits	100,000.00

Bureau of Insular Affairs.—Continued.

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Executive Direction and Control (Bureau of Insular Affairs).....	~~₱~~ 9,253.98	~~₱~~ 42,484.30	— ~~₱~~ 33,230.32
Administrative service.....	8,000.00	7,066.64	+ 933.36
Telegraph and cable service.....	71.56	28,828.36	— 28,756.80
Travel expense of personnel.....	183.76	1,643.80	— 1,460.04
Other expense.....	998.66	4,945.50	— 3,946.84
Executive Direction and Control (other).....	30,210.22	78,197.52	— 47,987.30
Miscellaneous expense.....	30,210.22	78,197.52	— 47,987.30
Philippine Publicity.....	12,000.00	0.00	+ 12,000.00
Miscellaneous expense.....	12,000.00	0.00	+ 12,000.00
Total cost of general welfare service (see statement of capital ac- count)	51,464.20	120,681.82	— 69,217.62

REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

PHILIPPINE CENSUS.

Balance sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₱27,640.20	Capital	₱253,119.66
Motor vehicles and accessories.....	1,622.75	Fixed capital.....	27,640.20
Furniture and office equipment.....	25,807.45	Current capital.....	225,479.46
Fire protection equipment.....	120.00	Treasury advances.....	13.33
Miscellaneous equipment.....	90.00	Current liabilities.....	200.00
Working assets.....	13.33	Accounts payable.....	200.00
Deferred charges.....	13.33		
Current assets.....	225,679.46		
Accounts receivable.....	1,463.50		
Cash, collecting and disbursing officers.....	24,254.32		
Drawing account, Insular Treasury.....	199,961.64		
Total assets.....	253,332.99	Total liabilities.....	253,332.99

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			(New Account)
New appropriations for the year.....	₱500,000.00		
Public service appropriation, Act 2766.....	500,000.00		
Reversions of authorizations in excess of requirements.....	0.00		
Net authorizations.....	500,000.00		
Conversions and balances:			
Appropriation charges.....	274,520.54		
Salaries.....	116,869.92		
Wages.....	4,371.26		
Travel expense of personnel.....	18,820.17		
Freight, express and delivery service.....	818.82		
Postal, telegraph, telephone and cable service.....	130.13		
Illumination and power service.....	1,297.48		
Miscellaneous service.....	502.07		
Rental of buildings and grounds.....	2,448.15		
Consumption of supplies and materials.....	45,590.03		
Printing and binding reports, documents and publications.....	55,866.00		
Travel expense of persons not government employees.....	22.54		
Maintenance and repair (contract payments only).....	199.98		
Purchase of equipment.....	27,583.99		
Appropriation balances carried forward.....	225,479.46		
Public service appropriation, Act 2766.....	225,479.46		
Total conversions and balances.....	500,000.00		

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₱0.00	Balance, December 31, 1918 (see balance sheet)	₱27,640.20
Acquisitions by purchase.....	27,583.99		
Acquisitions by interbureau transfer.....	56.21		
Total debits.....	27,640.20	Total credits.....	27,640.20

Philippine Census.—Continued.

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱246,936.55	Balance, December 31, 1917.....	₱0.00
Balance, December 31, 1918 (see balance sheet)	253,119.66	Alotments from public revenues.....	500,000.00
Total debits.....	500,056.21	Contribution of fixed property from other bureaus	56.21
		Total credits.....	500,056.21

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Other economic development.....	₱246,936.55	(New Account)	
Expense:			
Supervisory, technical and clerical service.....	116,869.92		
Labor.....	4,355.42		
Travel expense of personnel.....	18,820.17		
Freight, express and delivery service.....	818.82		
Rental of buildings and grounds.....	2,448.15		
Consumption of supplies and materials.....	45,582.11		
Printing and binding reports, documents and publications.....	55,866.00		
Other expense.....	2,175.96		
Net cost of general welfare service (see statement of capital account) ..	246,936.55		

REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

BUREAU OF EDUCATION.

Balance sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property	₱2,850,102.62	Capital	₱3,270,502.24
Land.....	614,528.31	Fixed capital.....	2,850,102.62
Buildings.....	1,682,661.42	Current capital.....	420,399.62
Irrigation systems.....	36,644.25	Treasury advances	412,249.69
Watersupply systems.....	4,866.24	Current liabilities	223,975.93
Watercraft and appurtenances.....	2,203.94	Accounts payable.....	100,868.88
Motor vehicles and accessories.....	49,901.46	Accrued leave payable.....	123,008.13
Other land transportation equipment.....	13,079.02	Insurance reserve.....	98.92
Industrial machinery and implements.....	140,928.20		
Hand tools.....	15,578.90		
Furniture and office equipment.....	268,849.59		
Industrial and scientific exhibits.....	3,935.54		
Technical and scientific equipment.....	1,590.89		
Fire protection equipment.....	134.40		
Other equipment.....	15,200.46		
Working assets	412,249.69		
Supplies and materials.....	239,729.89		
Sales stock.....	163,224.13		
Work in process.....	6,207.16		
Deferred charges.....	3,088.51		
Current assets	644,375.55		
Accounts receivable.....	151,325.61		
Cash, collecting and disbursing officers.....	40,770.83		
Drawing account, Insular Treasury.....	452,279.11		
Total assets	3,906,727.86	Total liabilities	3,906,727.86

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₱2,721,774.39	Dropped by sale.....	₱1,652.27
Acquisitions by purchase.....	155,773.48	Dropped by interbureau transfer.....	202.47
Acquisitions by interbureau transfer.....	55.97	Dropped by transfer to local governments.....	8,833.17
		Losses.....	9,719.42
		Depreciation accruals.....	4,129.72
		Inventory adjustments.....	2,964.17
		Balance, December 31, 1918 (see balance sheet)	2,850,102.62
Total debits	2,877,603.84	Total credits	2,877,603.84

Bureau of Education—Continued.

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Authorizations:			
New appropriations for the year:	₱6,530,071.58	₱5,157,245.16	+ ₱1,372,826.42
Public service appropriation, 1918, Act 2727; 1917, Act 2672	5,420,150.00	4,100,020.00	+ 1,320,130.00
Public service appropriation, 1918, Act 2727, transferred to Bureau of Non-Christian Tribes	(10,000.00)	0.00	— 10,000.00
Indefinite appropriation, Act 357	29,021.58	10,304.43	+ 18,717.15
Emergency Board allotment for the completion of the intermediate school building at Cawit, Cavite	0.00	2,500.00	— 2,500.00
Appropriation for school buildings, Act 2704	0.00	250,000.00	— 250,000.00
Appropriation for primary school on Friar Lands Estates, Act 2693	0.00	25,000.00	— 25,000.00
Appropriation for improvement school lands, Act 2704	0.00	15,000.00	— 15,000.00
Appropriation for Muñoz Agricultural School Improvement, Acts 2704 and 2736	30,000.00	20,000.00	+ 10,000.00
Appropriation for Central Luzon Agricultural School, Irrigation Systems, Acts 2736 and 2704	20,000.00	20,000.00	0.00
Appropriation for Insular Aid for Construction of provincial and farming schools, Act 2704	0.00	50,000.00	— 50,000.00
Appropriation for Philippine Nautical School Site and Building, Act 2704	0.00	60,000.00	— 60,000.00
Appropriation for Primary Schools, N. C. T., Act 2531 (Transferred to Girls' Dormitory Industrial School)	0.00	(25,000.00)	+ 25,000.00
Appropriation for Filipino Girls' Dormitory, Baguio Industrial School, Act 2531 (Transferred from Primary School, N. C. Tribes, Act 2531)	0.00	25,000.00	— 25,000.00
Appropriation for Barrio Schoolhouses, Act 2059—Receipts automatically appropriated	0.00	420.73	— 420.73
Appropriation for Insular Aid, Barrio, Central, Intermediate and Farm School Buildings, Act 2736	250,000.00	0.00	+ 250,000.00
Appropriation for Insular Aid, Provincial School Buildings, Act 2736	200,000.00	0.00	+ 200,000.00
Appropriation for Buildings and Sites, Non-Christian and Special Provinces, Act 2736	100,000.00	0.00	+ 100,000.00
Appropriation for Insular Aid, Manila High School, Act 2736	100,000.00	0.00	+ 100,000.00
Appropriation for Buildings and Site, Normal School, Act 2736	300,000.00	0.00	+ 300,000.00
Appropriation for Construction of a Schoolhouse in the Barrio of Talaga, Municipality of Tanawan, Batangas, Act 2729	15,000.00	0.00	+ 15,000.00
Appropriation for Construction of two cottages, Baguio, Act 2736 (Transferred from Bureau of Public Works)	16,000.00	0.00	+ 16,000.00
Appropriation for Construction of a Dormitory and Garage, Baguio, Act 2736 (Transferred from Bureau of Public Works)	9,900.00	0.00	+ 9,900.00
Appropriation for purchase and improvement of necessary land, Philippine Nautical School, Act 2736 (Transferred from Bureau of Public Works)	50,000.00	0.00	+ 50,000.00
Appropriation for Department of Mindanao and Sulu, Act 2673	0.00	604,000.00	— 604,000.00
Appropriation balances from prior year:	50,773.10	748,104.20	— 697,331.10
Public service appropriation, Act 2672	6,030.75	0.00	+ 6,030.75
Appropriation for Barrio Schoolhouses, Act 2059	0.00	241.84	— 241.84
Appropriation for Construction of School Buildings, Act 2583 (Central Luzon Agricultural School)	0.00	3,162.36	— 3,162.36
Appropriation for Primary Schools, N. C. Tribes, Act 2531	0.00	744,700.00	— 744,700.00
Appropriation for Improvement of Insular School Lands, Act 2704	5,550.43	0.00	+ 5,550.43
Appropriation for Muñoz Agricultural School Improvement, Act 2704	768.24	0.00	+ 768.24
Appropriation for Central Luzon Agricultural School, Irrigation Systems, Act 2704	337.26	0.00	+ 337.26
Appropriation for Philippine Nautical School Site and Building, Act 2704	38,086.42	0.00	+ 38,086.42
Reversions of authorizations in excess of requirements:	0.00	0.00	0.00
Net authorizations:	6,580,844.68	5,905,349.36	+ 675,495.32

*Bureau of Education.—Continued**Statement of Appropriation Account—Continued.*

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Conversions and balances:			
Appropriation charges:	₱6,160,445.06	₱5,854,576.26	+ ₱305,868.80
Salaries.....	2,405,737.83	2,504,482.59	— 98,744.76
Wages.....	51,108.52	44,815.02	+ 6,293.50
Travel expense of personnel.....	229,437.49	216,741.67	+ 12,695.82
Freight, express and delivery service.....	24,601.57	25,552.98	— 951.41
Postal, telegraph, telephone and cable service.....	26,821.77	24,373.20	+ 2,448.57
Illumination and power service.....	8,602.59	6,151.11	+ 2,451.48
Miscellaneous service.....	16,069.95	14,773.26	+ 1,296.69
Rental of buildings and grounds.....	9,388.49	8,600.00	+ 788.49
Consumption of supplies and materials.....	494,933.12	482,273.56	+ 12,659.56
Printing and binding reports, documents and publications.....	14,796.00	10,330.40	+ 4,465.60
Cash contributions and gratuities (other than to local governments).....	46,998.90	42,710.68	+ 4,288.22
Travel expense of persons not government employees.....	3,566.08	4,364.31	— 798.23
Maintenance and repair (contract payments only).....	34,543.86	23,028.00	+ 11,515.86
Purchase of equipment.....	56,147.49	61,469.25	— 5,321.76
Purchase of public works.....	99,625.99	98,420.01	+ 1,205.98
Deterioration of supplies and sales stock.....	36,950.26	15,853.11	+ 21,097.15
Extraordinary losses.....	411.50	1,029.54	— 618.04
Cash contributions to local governments.....	2,600,703.65	2,269,607.57	+ 331,096.08
Appropriation balances carried forward:	420,399.62	50,773.10	+ 369,626.52
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	12,383.26	6,030.75	+ 6,352.51
Appropriation for Improvement of Insular, School Lands, Act 2704.....	0.00	5,550.43	— 5,550.43
Appropriation for Muñoz Agricultural School Improvement, Acts 2736 and 2704.....	754.41	768.24	— 13.83
Appropriation for Central Luzon Agricultural School, Irrigation Systems, Acts 2736 and 2704.....	3,355.75	337.26	+ 3,018.49
Appropriation for Philippine Nautical School Site and Building, Act 2704.....	0.00	38,086.42	— 38,086.42
Appropriation for Insular Aid, Barrio, Central, Intermediate and Farm School Buildings, Act 2736.....	27,000.00	0.00	+ 27,000.00
Appropriation for Insular Aid, Provincial School Buildings, Act 2736.....	50,000.00	0.00	+ 50,000.00
Appropriation for Buildings and Sites, Non-Christian and Special Provinces, Act 2736.....	1,006.20	0.00	+ 1,006.20
Appropriation for Insular Aid, Manila High School, Act 2736.....	100,000.00	0.00	+ 100,000.00
Appropriation for Buildings and Sites, Normal School, Act 2736.....	150,000.00	0.00	+ 150,000.00
Appropriation for Construction of two cottages, Baguio, Act 2736.....	16,000.00	0.00	+ 16,000.00
Appropriation for Construction of a two-story Dormitory and Garage, Baguio, Act 2736.....	9,900.00	0.00	+ 9,900.00
Appropriation for Purchase and Improvement of necessary land for the Philippine Nautical School, Act 2736.....	50,000.00	0.00	+ 50,000.00
Total conversions and balances:	6,580,844.68	5,905,349.36	+ 675,495.32

Bureau of Education—Continued.

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱5,990,845.03	Balance, December 31, 1917.....	₱2,772,547.49
Contributions of fixed property to other bureaus	202.47	Prior year adjustments:	
Losses of fixed property.....	9,719.42	Inventory credits (fixed property).....	(2,964.17)
Contributions to public revenues.....	93,167.73	Cancellation of prior year charges.....	3,140.67
Capital value of fixed property sold.....	1,652.27	Balance, December 31, 1917, as adjusted...	2,772,723.99
Balance, December 31, 1918 (see balance sheet)	3,270,502.24	Allotments from public revenues.....	6,530,071.58
		Contributions of fixed property from other bureaus	55.97
		Profits from sales of supplies and mate- rials	61,311.53
		Sales of fixed property.....	1,819.49
		Administrative fines and forfeitures.....	106.60
Total debits.....	9,366,089.16	Total credits.....	9,366,089.16

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Public Education.....	₱3,374,920.14	₱3,407,220.57	— ₱32,300.43
Expense:			
Supervisory, technical, teaching and clerical service.....	2,399,349.76	2,504,482.59	— 105,132.83
Labor.....	51,108.52	44,815.02	+ 6,293.50
Consumption of supplies.....	494,933.12	482,273.56	+ 12,659.56
Travel expense of personnel.....	229,437.49	216,741.67	+ 12,695.82
Support of government students.....	46,998.90	42,710.68	+ 4,288.22
Freight, express and delivery service.....	24,601.57	25,552.98	— 951.41
Printing and binding.....	14,796.00	10,330.40	+ 4,465.60
Postal, telegraph, telephone and cable service.....	26,821.77	24,373.20	+ 2,448.57
Maintenance of plant and equipment.....	34,543.86	23,028.00	+ 11,515.86
Depreciation of plant and equipment.....	4,129.72	18,772.05	— 14,642.33
Other expense.....	74,988.87	50,771.33	+ 24,217.54
	3,401,709.58	3,443,851.48	— 42,141.90
Incidental receipts:			
Service receipts (sales of publications and articles made by students of public schools).....	24,224.86	33,775.48	— 9,550.62
Other.....	2,564.58	2,855.43	— 290.85
	26,789.44	36,630.91	— 9,841.47
Aid to Local Governments.....	2,609,536.82	2,323,464.75	+ 286,072.07
Cash contributions.....	2,600,703.65	2,269,607.57	+ 331,096.08
Contributions of fixed property.....	8,833.17	53,857.18	— 45,024.01
National Defense.....	6,388.07	0.00	+ 6,388.07
Compensation of personnel on duty with the Philippine National Guard.....	6,388.07	0.00	+ 6,388.07
Net cost of general welfare service (see statement of capital account) ..	5,990,845.03	5,730,685.32	+ 260,159.71

PHILIPPINE HEALTH SERVICE.

Balance sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₱1,988,429.16	Capital.....	₱2,034,796.86
Land.....	361,311.05	Fixed capital.....	1,988,429.16
Buildings and improvements.....	1,294,594.90	Current capital.....	46,367.70
Telegraph and telephone lines.....	12.10	Treasury advances.....	165,415.23
Irrigation system.....	40.56	Current liabilities.....	363,270.17
Watersupply system.....	13,088.27	Accounts payable.....	243,145.39
Artesian wells.....	467.07	Accrued leave payable.....	120,124.78
Highways, bridges and ferries.....	30,291.93		
Watercraft and appurtenances.....	3,673.71		
Motor vehicles and accessories.....	62,503.41		
Other land transportation equipment.....	2,318.80		
Industrial machinery and implements.....	6,157.11		
Hand tools.....	6,103.04		
Furniture and office equipment.....	153,880.24		
Industrial and scientific exhibits.....	3,953.83		
Ordnance.....	153.50		
Technical and scientific exhibits.....	31,372.95		
Fire protection equipment.....	2,957.33		
Other equipment.....	15,549.36		
Working assets.....	165,415.23		
Supplies and materials.....	148,413.90		
Sales stock.....	16,960.33		
Deferred charges.....	41.00		
Current assets.....	409,637.87		
Accounts receivable.....	57,403.15		
Collecting and disbursing officers.....	54,626.68		
Drawing account, Insular Treasury.....	297,608.04		
Total assets.....	2,563,482.26	Total liabilities.....	2,563,482.26

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₱2,066,324.71	Dropped by sale.....	₱1,434.03
Acquisitions by purchase.....	138,009.49	Depreciation accruals.....	10,025.58
Acquisitions by construction.....	27,180.56	Losses.....	63.63
Acquisitions by interbureau transfer.....	840.70	Dropped by interbureau transfer.....	168,750.70
Inventory adjustments.....	6,616.06	Dropped by transfer to local governments..	70,268.42
Total debits.....	2,238,971.52	Balance, December 31, 1918 (see balance sheet).....	1,988,429.16
		Total credits.....	2,238,971.52

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱2,217,907.00	Balance, December 31, 1917.....	₱2,294,080.70
Losses of fixed property.....	63.63	Prior year adjustments:	
Reversions of excess public revenue allotments.....	83,585.20	Inventory credits (fixed property).....	6,616.06
Contributions to public revenues.....	18,882.96	Cancellation of prior year charges.....	1,006.77
Capital value of fixed property sold.....	1,434.03	Balance, December 31, 1917, as adjusted.....	2,301,703.53
Contributions of fixed property to other bureaus.....	168,750.70	Allotments from public revenues.....	2,226,338.80
Balance, December 31, 1918 (see balance sheet).....	2,034,796.86	Sales of fixed property.....	1,434.03
Total debits.....	4,525,420.38	Contributions of fixed property from other bureaus.....	840.70
		Administrative fines and forfeitures.....	107.49
		Profits on sales of materials and supplies..	(5,004.17)
		Total credits.....	4,525,420.38

The Philippine Health Service—Continued.

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Authorizations:			
New appropriations for the year:	₱2,226,338.80	₱1,896,580.49	+ ₱329,758.31
Public service appropriation, 1918, Act 2727; 1917, Act 2672	1,622,930.80	1,208,086.00	+ 414,844.80
Emergency Board allotment	132,000.00	44,471.10	+ 87,528.90
Public service appropriation (Restoration of amount reverted December 31, 1916)	0.00	8,919.17	— 8,919.17
Public service appropriation (Restoration of amount reverted Fiscal Year 1915)	0.00	697.31	— 697.31
Appropriation for Hospital Ship Maintenance, Department of Mindanao and Sulu, Act 2513	50,000.00	50,000.00	0.00
Appropriation for Hospital Ship Maintenance, Department of Mindanao and Sulu, Act 2513 (Restoration of amount reverted December 31, 1916)	0.00	53,440.50	— 53,440.50
Appropriation for Hospital Ship Maintenance, Department of Mindanao and Sulu, Act 2513 (Receipts automatically appropriated)	0.00	12,500.00	— 12,500.00
Appropriation for Construction of Hospitals, Acts 2736 and 2704	50,000.00	158,500.00	— 108,500.00
Appropriation for Construction of Hospitals, Act 2704 (Transferred to Philippine General Hospital)	(15,000.00)	0.00	— 15,000.00
Appropriation for Construction of Hospitals, Act 2704 (Res- toration of part amount reverted July 31, 1918)	66,771.91	0.00	+ 66,771.91
Appropriation for Construction of Hospitals, Act 2736 (Transferred from Bureau of Public Works)	25,000.00	0.00	+ 25,000.00
Appropriation for Public Charity, Act 2671	0.00	115,400.00	— 115,400.00
Emergency Board allotment for Public Charity	0.00	10,000.00	— 10,000.00
Emergency Board allotment for Public Charity (Transferred to Public Welfare Board)	0.00	(7,313.59)	+ 7,313.59
Appropriation for Provincial Hospitals Improvements, Act 2283 (Restoration of part amount reverted December 31, 1917)	8,000.00	0.00	+ 8,000.00
Appropriation for Provincial Hospitals Improvements, Act 2736	30,000.00	0.00	+ 30,000.00
Appropriation for Hospital and dispensary, Butuan, Acts 1955 and 2070 (Restoration of amount reverted December 31, 1917)	14,336.09	0.00	+ 14,336.09
Appropriation for Maintenance, alteration and repairs of buildings at Culion Leper Colony, Act 2736 (Transferred from Bureau of Public Works)	7,000.00	0.00	+ 7,000.00
Appropriation for Sibul Springs Sanitarium, Act 2736	26,000.00	0.00	+ 26,000.00
Deficiency appropriation for public service, Act 2783	209,300.00	0.00	+ 209,300.00
Appropriation for Mountain Province, Acts 2686 and 2691	0.00	41,880.00	— 41,880.00
Appropriation for Department of Mindanao and Sulu, Act 2673	0.00	200,000.00	— 200,000.00
Appropriation balances from prior year:	227,755.99	43,403.93	+ 184,352.06
Public service appropriation, 1917, Act 2672; 1916, Act 2540	0.00	(8,517.50)	+ 8,517.50
Appropriation for Alteration and repair of hospital, Non- Christian Tribes, Act 2395	0.00	2,400.00	— 2,400.00
Appropriation for Crematory, San Lazaro Hospital, Act 2378	0.00	6,000.00	— 6,000.00
Appropriation for Hospital and dispensary, Butuan, Acts 1955 and 2070	0.00	14,336.09	— 14,336.09
Appropriation for Cuyo Hospital Building, Act 2583	0.00	9,000.00	— 9,000.00
Appropriation for Provincial Hospitals Improvement, Act 2283	0.00	11,500.00	— 11,500.00
Appropriation for Southern Islands Hospital Dispensary, Act 2583	0.00	182.50	— 182.50
Appropriation for Sibul Springs Sanitarium, Act 1981	0.00	8,502.84	— 8,502.84
Appropriation for Construction of Hospitals, Act 2704	152,427.01	0.00	+ 152,427.01
Appropriation for Hospital Ship Maintenance, Act 2513	75,328.98	0.00	+ 75,328.98
Reversions of authorizations in excess of requirements	(83,585.20)	(72,565.95)	— 11,019.25
Net authorizations	2,370,509.59	1,867,418.47	+ 503,091.12
Conversions and balances:			
Appropriation charges	2,324,141.89	1,639,662.48	+ 684,479.41
Salaries	420,142.68	400,697.18	+ 19,445.50
Wages	92,598.31	93,069.06	— 470.75
Travel expense of personnel	74,821.91	58,036.08	+ 16,785.83
Freight, express and delivery service	21,166.54	13,716.21	+ 7,450.33
Postal, telegraph, telephone and cable service	7,897.44	5,771.38	+ 2,126.06
Illumination and power service	11,867.57	6,305.65	+ 5,561.92
Miscellaneous service	15,386.27	12,258.06	+ 3,128.21
Rental of buildings and grounds	2,218.80	2,739.62	— 520.82

*The Philippine Health Service—Continued.**Statement of Appropriation Account—Continued.*

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Conversions and balances—Continued.			
Appropriation charges—Continued.			
Consumption of supplies and materials.....	₱920,166.96	₱659,695.69	+ ₱260,471.27
Printing and binding reports, documents and publications.....	8,850.00	6,268.15	+ 2,581.85
Cash contributions and gratuities (other than to local govern- ments).....	47,000.00	53,618.22	— 6,618.22
Travel expense of persons not government employees.....	28,327.43	13,798.36	+ 14,529.07
Maintenance and repair (contract payments only).....	8,401.30	6,736.77	+ 1,664.53
Purchase and construction of equipment.....	30,194.64	37,559.57	— 7,364.93
Purchase and construction of public works.....	134,995.41	26,575.61	+ 108,419.80
Deterioration of supplies and sales stock.....	378.28	161.05	+ 217.23
Extraordinary losses.....	563.55	78.51	+ 485.04
Cash contributions to local governments.....	499,164.80	241,880.00	+ 257,284.80
Cancellation of insurance claims.....	0.00	697.31	— 697.31
Appropriation balances carried forward.....	46,367.70	227,755.99	— 181,388.29
Appropriation for Hospital Ship Maintenance, Act 2513.....	0.00	75,328.98	— 75,328.98
Appropriation for Construction of Hospitals, Acts 2736 and 2704.....	40,446.22	152,427.01	— 111,980.79
Appropriation for Maintenance, alteration and repairs of buildings at Culion Leper Colony, Act 2736.....	5,921.48	0.00	+ 5,921.48
Total conversions and balances.....	2,370,509.59	1,867,418.47	+ 503,091.12

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Public Health.....	₱1,647,367.88	₱1,199,769.75	+ ₱447,598.13
Expense:			
Administrative, supervisory, technical and clerical service.....	419,036.78	395,213.83	+ 23,822.95
Labor.....	87,747.01	76,665.98	+ 11,081.03
Consumption of subsistence and other supplies.....	917,741.30	591,344.00	+ 326,397.30
Travel expense of personnel.....	74,821.91	57,649.55	+ 17,172.36
Postal, telegraph, telephone and cable service.....	7,897.44	5,768.28	+ 2,129.16
Freight and cartage.....	21,166.54	13,667.75	+ 7,498.79
Allowances to lepers and other gratuities.....	47,000.00	47,002.87	— 2.87
Illumination and power service.....	11,864.78	6,052.75	+ 5,812.03
Printing and binding reports, documents and publications.....	8,850.00	6,268.15	+ 2,581.85
Transportation of lepers.....	28,327.43	13,798.36	+ 14,529.07
Maintenance of plant and equipment.....	15,681.05	9,471.43	+ 6,209.62
Depreciation of plant and equipment.....	10,025.58	3,453.14	+ 6,572.44
Other expense.....	18,546.90	15,037.24	+ 3,509.66
	1,668,706.72	1,241,393.33	+ 427,313.39
Incidental receipts:			
Voluntary contribution from Rockefeller Foundation for maintenance of hospitals.....	0.00	12,500.00	— 12,500.00
Service receipts (hospital fees, etc.).....	20,161.45	26,605.32	— 6,443.87
Other.....	1,177.39	2,518.26	— 1,340.87
	21,338.84	41,623.58	— 20,284.74
National Defense.....	1,105.90	347.81	+ 758.09
Compensation of personnel on duty with the Philippine National Guard.....	1,105.90	347.81	+ 758.09
Public Charities.....	0.00	94,377.29	— 94,377.29
Administrative, supervisory, technical and clerical service.....	0.00	20,469.09	— 20,469.09
Consumption of subsistence and other supplies.....	0.00	65,856.13	— 65,856.13
Cash contributions and gratuities.....	0.00	6,615.35	— 6,615.35
Other expense.....	0.00	1,436.72	— 1,436.72
Aid to Local Governments.....	569,433.22	241,880.00	+ 327,553.22
Cash contributions.....	499,164.80	241,880.00	+ 257,284.80
Contribution of fixed property.....	70,268.42	0.00	+ 70,268.42
Net cost of general welfare service (see statement of capital account) ..	2,217,907.00	1,536,374.85	+ 681,532.15

BUREAU OF QUARANTINE SERVICE.

Balance sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₹559,170.87	Capital	₹559,170.87
Land	12,900.00	Fixed capital.....	559,170.87
Buildings and improvements.....	250,665.28	Current capital	0.00
Docks and wharves.....	150,015.85	Current liabilities.....	4,717.95
Watersupply systems.....	6,000.00	Accounts payable	4,717.95
Artesian wells	3,600.00		
Watercraft and appurtenances.....	59,524.47		
Land transportation equipment.....	1,360.08		
Industrial machinery and implements.....	38,987.87		
Hand tools	7,497.63		
Furniture and office equipment.....	22,845.14		
Ordnance	140.61		
Technical and scientific equipment.....	2,346.88		
Fire protection equipment.....	2,710.31		
Telegraph and telephone equipment.....	149.60		
Miscellaneous equipment	427.15		
Current assets.....	4,717.95		
Drawing account, Insular Treasury....	4,717.95		
Total assets.....	563,888.82	Total liabilities.....	563,888.82

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Authorizations:			
New appropriations for the year.....	₹134,100.00	₹124,645.00	+ ₹9,455.00
Public service appropriation, 1918, Act 2727; 1917, Act 2672....	124,000.00	113,721.00	+ 10,279.00
Emergency Board allotment	3,200.00	10,924.00	— 7,724.00
Deficiency appropriation for public service, Act 2783	6,900.00	0.00	+ 6,900.00
Appropriation balances from prior year.....	(1,813.38)	0.00	— 1,813.38
Reversions of authorizations in excess of requirements.....	(5,119.62)	(8,869.50)	+ 3,749.88
Net authorizations.....	127,167.00	115,775.50	+ 11,391.50
Conversions and balances:			
Appropriation charges.....	127,167.00	117,588.88	+ 9,578.12
Salaries	53,624.22	48,501.74	+ 5,122.48
Wages	33,727.63	32,852.77	+ 874.86
Travel expense of personnel.....	871.56	1,440.72	— 569.16
Freight, express and delivery service.....	399.29	320.00	+ 79.29
Postal, telegraph, telephone and cable service	731.89	614.47	+ 117.42
Miscellaneous service	230.62	128.97	+ 101.65
Rental of buildings and grounds	960.00	960.00	0.00
Consumption of supplies and materials	27,044.65	24,100.66	+ 2,943.99
Maintenance and repair (contract payments only)	8,222.59	7,172.30	+ 1,050.29
Purchase of equipment	1,354.55	1,497.25	— 142.70
Appropriation balances carried forward.....	0.00	(1,813.38)	+ 1,813.38
Total conversions and balances.....	127,167.00	115,775.50	+ 11,391.50

REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

Bureau of Quarantine Service—Continued.

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₱558,683.47	Losses	₱26.45
Acquisitions by purchase	1,354.55	Dropped by interbureau transfer	840.70
		Balance, December 31, 1918 (see balance sheet)	559,170.87
Total debits.....	560,038.02	Total credits.....	560,038.02

Statement of Capital Account.

Debits.		Credits.	
General welfare service	₱125,259.92	Balance, December 31, 1917	₱556,870.09
Reversions of excess public revenue allotments	5,119.62	Allotments from public revenues	134,100.00
Contributions to public revenues	552.53		
Losses of fixed property	26.45		
Contributions of fixed property to other bureaus	840.70		
Balance, December 31, 1918 (see balance sheet)	559,170.87		
Total debits.....	690,970.09	Total credits.....	690,970.09

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Public Health.....	₱125,259.92	₱115,166.21	+ ₱10,093.71
Expense:			
Supervisory, technical and clerical service.....	53,624.22	48,501.74	+ 5,122.48
Labor	33,651.04	31,068.18	+ 2,582.86
Consumption of subsistence and other supplies	26,968.05	23,208.37	+ 3,759.68
Maintenance of plant and equipment	8,375.78	9,849.18	- 1,473.40
Other expense	3,193.36	3,464.16	- 270.80
	125,812.45	116,091.63	+ 9,720.82
Incidental receipts:			
Service receipts (sales of produce).....	36.00	0.00	+ 36.00
Other	516.53	925.42	- 408.89
	552.53	925.42	- 372.89
Net cost of general welfare service (see statement of capital account) ..	125,259.92	115,166.21	+ 10,093.71

BUREAU OF NON-CHRISTIAN TRIBES.

Balance sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₱379.68	Capital	₱379.68
Furniture and office equipment	318.25	Fixed capital	379.68
Ordinance	61.43	Current capital	0.00
Current assets.....	5,264.08	Current liabilities.....	5,264.08
Accounts receivable	1,439.18	Accounts payable	4,677.47
Cash, disbursing officers	1,350.00	Accrued leave payable	586.61
Drawing account, Insular Treasury ..	2,474.90		
Total assets.....	5,643.76	Total liabilities.....	5,643.76

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₱833,552.00	₱1,563,515.82	- ₱729,963.82
Public service appropriation, 1918, Act 2727; 1917, Act 2672	784,882.00	9,460.00	+ 775,422.00
Public service appropriation, transferred from Bureau of Edu- cation	10,000.00	0.00	+ 10,000.00
Appropriation for Sultan of Sulu and Advisers, Acts 1259 and 1416	10,800.00	10,800.00	0.00
Deficiency appropriation for public service, Act 2783	27,870.00	0.00	+ 27,870.00
Appropriation for Mountain Province, Acts 2686 and 2691.....	0.00	248,178.32	- 248,178.32
Appropriation for Department of Mindanao and Sulu, Acts 2673 and 2689	0.00	1,282,077.50	- 1,282,077.50
Appropriation for Surigao, Acts 2672 and 2540	0.00	13,000.00	- 13,000.00
Appropriation balances from prior year.....	(407.55)	0.00	- 407.55
Public service appropriation, 1917, Act 2672	(407.55)	0.00	- 407.55
Reversions of authorizations in excess of requirements.....	(6,448.49)	(6,938.65)	+ 490.16
Net authorizations.....	826,695.96	1,556,577.17	- 729,881.21
Conversions and balances:			
Appropriation charges.....	826,695.96	1,556,984.72	- 730,288.76
Salaries	9,924.66	1,098.49	+ 8,826.17
Wages	0.00	331.03	- 331.03
Travel expense of personnel.....	1,000.00	204.21	+ 795.79
Postal, telegraph, telephone and cable service.....	1,496.38	703.62	+ 792.76
Miscellaneous service	57.50	7.20	+ 50.30
Consumption of supplies and materials	1,036.77	359.93	+ 676.84
Cash contributions and gratuities (other than to local gov- ernments)	3,733.39	0.00	+ 3,733.39
Cash contributions and gratuities to Sultan of Sulu and Ad- visers, Act 1259	10,800.00	10,800.00	0.00
Discretionary expenditures	14,250.00	0.00	+ 14,250.00
Purchase of equipment	155.26	224.42	- 69.16
Cash contributions to local governments	784,242.00	1,543,255.82	- 759,013.82
Appropriation balances carried forward.....	0.00	(407.55)	+ 407.55
Public service appropriation, 1917, Act 2672.....	0.00	(407.55)	+ 407.55
Total conversions and balances.....	826,695.96	1,556,577.17	- 729,881.21

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917	₱224.42	Balance, December 31, 1918 (see balance sheet)	₱379.68
Acquisitions by purchase	155.26		
Total debits.....	379.68	Total credits.....	379.68

REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

Bureau of Non-Christian Tribes—Continued.

Statement of Capital Account.

Debits.		Credits.	
General welfare service	₱826,540.70	Balance, December 31, 1917	₱(183.13)
Reversions of excess public revenue allotments	6,448.49	Allotment from public revenues	833,552.00
Balance, December 31, 1918 (see balance sheet)	379.68		
Total debits.....	<u>833,368.87</u>	Total credits.....	<u>833,368.87</u>

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Executive direction and control.....	₱42,298.70	₱13,504.48	+ ₱28,794.22
Supervisory and clerical service	9,924.66	1,098.49	+ 8,826.17
Labor	0.00	331.03	- 331.03
Consumption of supplies	1,036.77	359.93	+ 676.84
Postal, telegraph, telephone and cable service	1,496.38	703.62	+ 792.76
Gratuities to Sultan of Sulu and Advisers.....	10,800.00	10,800.00	0.00
Other expense	19,040.89	211.41	+ 18,829.48
Aid to local governments.....	784,242.00	1,543,255.82	- 759,013.82
Cash contributions	784,242.00	1,543,255.82	- 759,013.82
Cost of general welfare service (see statement of capital account).....	<u>826,540.70</u>	<u>1,556,760.30</u>	<u>- 730,219.60</u>

THE PHILIPPINE GENERAL HOSPITAL.

Balance sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₱1,847,671.74	Capital	₱1,865,622.12
Land.....	51,616.24	Fixed capital.....	1,847,671.74
Buildings.....	1,491,907.94	Current capital.....	17,950.38
Artesian wells.....	1,500.00	Treasury advances.....	95,940.57
Motor vehicles and accessories.....	24,766.96	Current liabilities.....	47,809.67
Other land transportation equipment.....	5,106.65	Accounts payable.....	34,565.54
Industrial machinery and implements.....	13,771.90	Accrued leave payable.....	13,244.13
Hand tools.....	1,896.94		
Furniture and office equipment.....	183,120.48		
Ordnance.....	73.74		
Technical and scientific equipment.....	62,203.98		
Fire protection equipment.....	453.88		
Telegraph and telephone equipment.....	1,602.70		
Other equipment	9,650.33		
Working assets.....	95,940.57		
Supplies and materials.....	95,940.57		
Current assets.....	65,760.05		
Accounts receivable.....	22,779.30		
Cash, collecting and disbursing officers.....	13,947.68		
Drawing account, Insular Treasury.....	29,033.07		
Total assets.....	2,009,372.36	Total liabilities.....	2,009,372.36

The Philippine General Hospital—Continued.

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year	₱755,640.00	₱630,760.00	+ ₱124,880.00
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	632,440.00	476,060.00	+ 156,380.00
Emergency Board allotment.....	8,500.00	18,200.00	- 9,700.00
Appropriation for completion of the General Hospital, 1918, Act 2736; 1917, Acts 2672 and 2704.....	34,000.00	54,500.00	- 20,500.00
Emergency Board allotment for completion of the General Hospital.....	0.00	12,000.00	- 12,000.00
Appropriation for repairs to main buildings and annexes, Act 2704.....	0.00	20,000.00	- 20,000.00
Receipts automatically appropriated, 1918, Act 2727; 1917, Act 2672.....	65,700.00	50,000.00	+ 15,700.00
Appropriation for construction of pantry, kitchen, morgue, etc., Southern Islands Hospital, Act 2704, transferred from Philippine Health Service.....	15,000.00	0.00	+ 15,000.00
Appropriation balances from prior year	48,207.22	21,824.94	+ 26,382.28
Public service appropriation, 1917, Act 2672; 1916, Act 2540.....	0.00	89.79	- 89.79
Appropriation for completion of the General Hospital, Acts 2672, 2704, 2583 and 2264.....	47,064.26	20,626.91	+ 26,437.35
Appropriation for equipment of the General Hospital, Act 1954.....	0.00	1,108.24	- 1,108.24
Appropriation for repairs to main buildings and annexes, Act 2704.....	1,142.96	0.00	+ 1,142.96
Reversions of authorizations in excess of requirements	(28,294.12)	(43,450.62)	+ 15,156.50
Net authorizations	775,553.10	609,134.32	+ 166,418.78
Conversions and balances:			
Appropriation charges	757,602.72	560,927.10	+ 196,675.62
Salaries.....	283,093.12	244,699.71	+ 38,393.41
Wages.....	57,668.39	45,029.43	+ 12,638.96
Travel expense of personnel.....	3,483.58	849.99	+ 2,633.59
Freight, express and delivery service.....	1,533.57	10.24	+ 1,523.33
Postal telegraph, telephone and cable service.....	3,392.21	2,865.29	+ 526.92
Illumination and power service.....	48,962.11	35,666.63	+ 13,295.48
Miscellaneous service.....	26,948.61	27,768.18	- 819.57
Rental of buildings and grounds.....	6,200.00	3,900.00	+ 2,300.00
Consumption of supplies and materials.....	193,395.57	118,814.79	+ 74,580.78
Printing and binding reports, documents and publications.....	1,202.00	728.75	+ 473.25
Travel expense of persons not government employees.....	20.64	26.25	- 5.61
Maintenance and repair (contract payments only).....	8,498.64	1,830.99	+ 6,667.65
Purchase and construction of equipment.....	34,109.93	19,198.03	+ 14,911.90
Purchase of public works.....	87,207.22	58,919.69	+ 28,287.53
Deterioration of supplies and sales stock.....	582.50	79.20	+ 503.30
Extraordinary losses.....	1,304.63	539.93	+ 764.70
Appropriation balances carried forward	17,950.38	48,207.22	- 30,256.84
Public service appropriation, 1918, Act 2727; 1917, Act 2672..	17,950.38	0.00	+ 17,950.38
Appropriation for completion of the General Hospital, Acts 2736, 2704 and 2672.....	0.00	47,064.26	- 47,064.26
Appropriation for repairs to main buildings and annexes, Act 2704.....	0.00	1,142.96	- 1,142.96
Total conversions and balances	775,553.10	609,134.32	+ 166,418.78

The Philippine General Hospital—Continued.

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₱1,582,820.18	Dropped by sale.....	₱281.60
Acquisitions by purchase.....	120,725.45	Depreciation accruals.....	16,888.37
Acquisitions by construction.....	591.70	Losses.....	153.06
Acquisitions by interbureau transfer.....	165,050.83	Dropped by transfer to local governments..	10,611.36
Acquisitions by voluntary contribution.....	53.36	Inventory adjustments.....	49.71
Acquisitions by transfer from local govern- ments.....	6,414.32	Balance, December 31, 1918 (see balance sheet).....	1,847,671.74
Total debits.....	1,875,655.84	Total credits.....	1,875,655.84

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱519,215.15	Balance, December 31, 1917.....	₱1,631,027.40
Losses of fixed property.....	153.06	Prior year adjustments:	
Reversions of excess public revenue allot- ments.....	28,294.12	Inventory credits (fixed property).....	(49.71)
Contributions to public revenues.....	149,607.93	Cancellation of prior year charges....	10,953.00
Capital value of fixed property sold.....	281.60	Balance, December 31, 1917, as adjusted....	1,641,930.69
Balance, December 31, 1918 (see balance sheet).....	1,865,622.12	Allotments from public revenues.....	755,640.00
Total debits.....	2,563,173.98	Contributions of fixed property from other bureaus.....	165,050.83
		Administrative fines and forfeitures.....	217.50
		Sales of fixed property.....	281.60
		Voluntary contributions (fixed property)..<	53.36
		Total credits.....	2,563,173.98

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Public Health.....	₱514,781.13	₱419,003.07	+ ₱95,778.06
Expense:			
Supervisory, technical and clerical service.....	282,856.14	244,145.16	+ 38,710.98
Labor.....	54,985.74	41,764.43	+ 13,221.31
Consumption of supplies.....	187,798.61	115,619.66	+ 72,178.95
Illumination and power service.....	48,962.11	35,666.63	+ 13,295.48
Laundry.....	26,866.98	26,904.72	- 37.74
Maintenance of plant and equipment.....	16,778.25	8,145.62	+ 8,632.63
Depreciation of plant and equipment.....	16,888.37	11,350.11	+ 5,538.26
Other expense.....	17,800.76	9,863.11	+ 7,937.65
	652,936.96	493,459.44	+ 159,477.52
Incidental receipts:			
Service receipts (hospital charges).....	138,155.83	74,456.37	+ 63,699.46
National Defense.....	236.98	554.55	- 317.57
Compensation of personnel on duty with the Philippine National Guard.....	236.98	554.55	- 317.57
Aid to Local Governments.....	4,197.04	0.00	+ 4,197.04
Contribution of fixed property.....	4,197.04	0.00	+ 4,197.04
Net cost of general welfare service (see statement of capital account).	519,215.15	419,557.62	+ 99,657.53

THE EXECUTIVE BUREAU.

Balance sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₱99,316.82	Capital	₱133,970.35
Hand tools.....	167.29	Fixed capital.....	99,316.82
Furniture and office equipment.....	93,799.48	Current capital.....	34,653.53
Ordnance	68.99	Treasury advances.....	2,488.26
Technical and scientific equipment.....	16.00	Current liabilities.....	56,642.86
Fire protection equipment.....	234.38	Accounts apayable.....	17,964.71
Telegraph and telephone equipment.....	90.95	Accrued leave payable.....	38,678.15
Other equipment.....	4,939.73		
Working assets.....	2,488.26		
Supplies and materials.....	2,448.74		
Deferred charges.....	39.52		
Current assets.....	91,296.39		
Accounts receivable.....	9,789.69		
Cash, disbursing officer.....	707.26		
Drawing account, Insular Treasury.....	80,799.44		
Total assets.....	193,101.47	Total liabilities.....	193,101.47

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₱334,335.65	₱310,894.09	+ ₱23,441.56
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	204,478.00	213,048.00	- 8,570.00
Appropriation for Andres Bonifacio Monument, Act 2760.....	25,000.00	0.00	+ 25,000.00
Appropriation for Andres Bonifacio Monument, Act 2760, receipts automatically appropriated.....	10,857.65	0.00	+ 10,857.65
Appropriation for Batanes Province, 1918, Act 2727; 1917, Act 2672.....	15,000.00	15,000.00	0.00
Deficiency appropriation for Batanes Province, Act 2734.....	0.00	4,846.09	- 4,846.09
Appropriation for Mindoro Province, 1918, Act 2727; 1917, Act 2672.....	45,000.00	44,000.00	+ 1,000.00
Appropriation for Palawan Province, 1918, Act 2727; 1917, Act 2672.....	34,000.00	34,000.00	0.00
Appropriation balances from prior year.....	(69.17)	0.00	- 69.17
Public service appropriation, 1917, Act 2672; 1916, Act 2540.....	(69.17)	0.00	- 69.17
Reversions of authorizations in excess of requirements.....	(39,853.17)	(52,695.50)	+ 12,842.33
Net authorizations.....	294,413.31	258,198.59	+ 36,214.72
Conversions and balances:			
Appropriation charges.....	259,759.78	258,267.76	+ 1,492.02
Salaries	102,330.40	102,038.60	+ 291.80
Wages	10,439.22	10,458.28	- 19.06
Travel expense of personnel.....	4,228.36	3,304.91	+ 923.45
Freight, express and delivery service.....	74.93	75.70	- .77
Postal, telegraph, telephone and cable service.....	10,011.21	7,957.95	+ 2,053.26
Illumination and power service.....	1,550.67	1,462.13	+ 88.54
Miscellaneous service.....	25,036.65	24,532.71	+ 503.94
Consumption of supplies and materials.....	8,679.23	6,603.15	+ 2,076.08
Printing and binding reports, documents, and publications.....	681.05	1,856.95	- 1,175.90
Cash contributions and gratuities (other than to local govern- ments)	100.00	0.00	+ 100.00
Maintenance and repair (contract payments only).....	203.63	562.12	- 358.49
Purchase of equipment.....	2,424.43	1,569.17	+ 855.26
Cash contributions to local governments.....	94,000.00	97,846.09	- 3,846.09
Appropriation balances carried forward.....	34,653.53	(69.17)	+ 34,722.70
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	0.00	(69.17)	+ 69.17
Appropriation for Andres Bonifacio Monument Fund, Act 2760	34,653.53	0.00	+ 34,653.53
Total conversions and balances.....	294,413.31	258,198.59	+ 36,214.72

The Executive Bureau—Continued.

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₱98,945.22	Dropped by sale.....	₱229.60
Acquisitions by purchase.....	2,424.43	Depreciation accruals.....	1,524.60
Acquisitions by interbureau transfer.....	254.20	Losses.....	8.00
Fixed property brought into account.....	74.00	Dropped by interbureau transfer.....	397.43
		Dropped by transfer to local governments..	221.40
		Balance, December 31, 1918 (see balance sheet)	99,316.82
Total debits.....	101,697.85	Total credits.....	101,697.85

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱244,594.53	Balance, December 31, 1917.....	₱98,876.05
Contributions of fixed property to other bureaus	397.43	Prior year adjustments:	
Losses of fixed property.....	8.00	Cancellation of prior year charges.....	35.54
Capital value of fixed assets sold.....	229.60	Balance, December 31, 1917, as adjusted....	98,911.59
Reversions of excess public revenue allotments	39,853.17	Contributions of fixed property from other bureaus	254.20
Contributions to public revenues.....	14,751.96	Plant asset brought into account.....	74.00
Balance, December 31, 1918 (see balance sheet)	133,970.35	Allotments from public revenues.....	334,335.65
Total debits.....	433,805.04	Sales of fixed property.....	229.60
		Total credits.....	433,805.04

The Executive Bureau—Continued.

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Executive Direction and Control.....	₱160,002.73	₱155,009.93	+ ₱4,992.80
Expense:			
Supervisory and clerical service.....	102,306.47	101,232.31	+ 1,074.16
Labor.....	10,192.58	10,392.42	— 199.84
Consumption of supplies.....	7,365.59	6,579.44	+ 786.15
Travel expense of personnel.....	4,228.36	3,304.91	+ 923.45
Postal, telegraph, telephone and cable service.....	10,011.21	7,957.95	+ 2,053.26
Advertising contracts.....	24,000.00	24,000.00	0.00
Maintenance of plant and equipment.....	573.61	633.25	— 59.64
Depreciation of plant and equipment.....	1,524.60	738.85	+ 785.75
Other expense.....	3,429.48	3,927.49	— 498.01
	<u>163,631.90</u>	<u>158,766.62</u>	<u>+ 4,865.28</u>
Incidental receipts:			
Service receipts (fees for translation of manuscript, etc.).....	3,621.13	3,683.15	— 62.02
Other.....	8.04	73.54	— 65.50
	<u>3,629.17</u>	<u>3,756.69</u>	<u>— 127.52</u>
National Defense.....	23.93	824.73	— 800.80
Compensation of personnel on duty with the Philippine National Guard.....	23.93	824.73	— 800.80
Aid to local governments.....	94,221.40	97,846.09	— 3,624.69
Cash contributions.....	94,000.00	97,846.09	— 3,846.09
Contributions of fixed property.....	221.40	0.00	+ 221.40
Other social improvements.....	(9,653.53)	0.00	— 9,653.53
Freight, express and delivery service.....	13.82	0.00	+ 13.82
Consumption of supplies and materials.....	1,190.30	0.00	+ 1,190.30
	<u>1,204.12</u>	<u>0.00</u>	<u>+ 1,204.12</u>
Incidental receipts:			
Voluntary contributions.....	10,857.65	0.00	+ 10,857.65
Net cost of general welfare service (see statement of capital account) ..	244,594.53	253,680.75	— 9,086.22

PHILIPPINE CONSTABULARY.

Balance sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₱2,161,043.37	Capital	₱2,161,732.77
Land	107,040.30	Fixed capital.....	2,161,043.37
Buildings and improvements	1,003,242.33	Current capital.....	689.40
Watercraft and appurtenances	85,850.44	Treasury advances.....	559,722.36
Motor vehicles and accessories	44,742.89	Current liabilities.....	425,160.34
Other land transportation equipment ..	90,411.20	Accounts payable.....	182,839.43
Industrial machinery and implements ..	7,086.94	Accrued leave payable.....	204,226.07
Hand tools	18,219.16	Deferred credits to income.....	1,066.99
Furniture and office equipment	396,220.04	Insurance reserve.....	37,027.85
Ordnance	348,343.75		
Technical and scientific equipment	24,570.96		
Fire protection equipment	2,761.60		
Telegraph and telephone equipment....	827.79		
Miscellaneous equipment	31,725.97		
Working assets.....	559,722.36		
Supplies and materials	549,502.07		
Deferred charges	10,220.29		
Current assets.....	425,849.74		
Accounts receivable.....	100,385.15		
Cash, collecting and disbursing officers	242,845.36		
Drawing account, Insular Treasury....	82,619.23		
Total assets.....	3,146,615.47	Total liabilities.....	3,146,615.47

Philippine Constabulary.—Continued.

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Authorizations:			
New appropriations for the year	₱3,962,845.50	₱3,816,388.25	+ ₱146,457.25
Public service appropriation, 1918, Act 2727; 1917, Act 2672....	3,947,473.00	3,653,359.00	+ 294,114.00
Appropriation for rewards to informers of opium traffic, Acts 2366 and 2381.....	15,372.50	27,309.25	— 11,936.75
Deficiency appropriation for public service, 1917, Act 2734.....	0.00	131,400.00	— 131,400.00
Appropriation for barracks and quarters, Bontoc, Act 2704.....	0.00	2,670.00	— 2,670.00
Appropriation for barracks and quarters, Lanao, Act 2704.....	0.00	1,650.00	— 1,650.00
Appropriation balances from prior year	(29,169.41)	2,356.07	— 31,525.48
Public service appropriation, 1917, Act 2672; 1916, Act 2540....	(30,850.88)	508.00	— 31,358.88
Appropriation for barracks and quarters, Acts 2283, 2070 and 1954.....	689.40	1,670.81	— 981.41
Appropriation for buildings and sites, Acts 1988, 2059 and 2494.....	0.00	177.26	— 177.26
Appropriation for barracks and quarters, Bontoc, Act 2704.....	139.19	0.00	+ 139.19
Appropriation for barracks and quarters, Lanao, Act 2704.....	852.88	0.00	+ 852.88
Reversions of authorizations in excess of requirements	(204,100.38)	(29,334.55)	— 174,765.83
Net authorizations	3,729,575.71	3,789,409.77	— 59,834.06
Conversions and balances:			
Appropriation charges	3,728,886.31	3,818,579.18	— 89,692.87
Salaries.....	1,114,350.11	1,277,619.43	— 163,269.32
Wages.....	1,998,737.08	1,904,780.76	+ 93,956.32
Travel expense of personnel.....	175,986.23	204,055.82	— 28,069.59
Freight, express and delivery service.....	44,422.46	50,528.93	— 6,106.47
Postal, telegraph, telephone and cable service.....	24,079.93	21,099.47	+ 2,980.46
Illumination and power service.....	6,818.28	6,123.58	+ 694.70
Miscellaneous service.....	33,139.26	45,677.43	— 12,538.17
Rental of buildings and grounds.....	32,842.97	27,686.03	+ 5,156.94
Consumption of supplies and materials.....	193,391.10	180,876.85	+ 12,514.25
Printing and binding reports, documents, and publications.....	4,657.53	3,877.49	+ 780.04
Discretionary expenditures.....	9,617.24	10,584.58	— 967.34
Travel expense of persons not government employees.....	2,350.96	3,431.94	— 1,080.98
Maintenance and repair (contract payments only).....	11,974.32	10,222.94	+ 1,751.38
Purchase of equipment.....	67,069.50	64,969.41	+ 2,100.09
Purchase of public works.....	992.07	4,222.64	— 3,230.57
Deterioration of supplies and sales stock.....	1,599.67	2,521.40	— 921.73
Extraordinary losses.....	6,857.60	300.48	+ 6,557.12
Appropriation balances carried forward	689.40	(29,169.41)	+ 29,858.81
Public service appropriation, 1918, Act 2727; 1917, Act 2672..	0.00	(30,850.88)	+ 30,850.88
Appropriation for barracks and quarters, Acts 2070 and 2283..	689.40	689.40	— 0.00
Appropriation for barracks and quarters, Bontoc, Act 2704.....	0.00	139.19	— 139.19
Appropriation for barracks and quarters, Lanao, Act 2704.....	0.00	852.88	— 852.88
Total conversions and balances	3,729,575.71	3,789,409.77	— 59,834.06

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₱2,186,878.39	Dropped by sale.....	₱5,748.78
Acquisitions by purchase.....	68,061.57	Depreciation accruals.....	47,343.04
Acquisitions by interbureau transfer.....	2,416.93	Losses.....	5,063.66
Inventory adjustments.....	1,443.54	Dropped by interbureau transfer.....	2,573.73
Acquisition on account of Replacement Fund.....	26,691.78	Plant assets dropped from account (de- stroyed by fire).....	40,800.00
		Equipment dropped from account (de- stroyed by fire).....	22,919.63
		Balance, December 31, 1918 (see balance sheet).....	2,161,043.37
Total debits	2,285,492.21	Total credits	2,285,492.21

Philippine Constabulary.—Continued.

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱3,701,676.01	Balance, December 31, 1917.....	₱2,157,708.98
Contributions of fixed property to other bureaus	2,573.73	Prior year adjustments:	
Losses of fixed property.....	5,063.66	Inventory credits (fixed property).....	1,443.54
Reversions of excess public revenue allot- ments	204,100.38	Cancellation of prior year charges.....	27,475.45
Contributions to public revenues.....	47,483.31	Balance, December 31, 1917, as adjusted....	2,186,627.97
Capital value of fixed property sold.....	5,748.78	Allotments from public revenues.....	3,962,845.50
Fixed property dropped from account (de- stroyed by fire).....	37,027.85	Contributions of fixed property from other bureaus	2,416.93
Balance, December 31, 1918 (see balance sheet)	2,161,732.77	Administrative fines.....	7,675.00
Total debits.....	6,165,406.49	Net profits from sales of supplies and materials	86.14
		Sales of fixed property.....	5,754.95
		Total credits.....	6,165,406.49

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Law and Order.....	₱3,448,304.31	₱3,551,408.40	— ₱103,104.09
Expense:			
Administrative, supervisory, technical and clerical service....	1,027,373.62	1,185,206.10	— 157,832.48
Compensation of enlisted personnel and labor.....	1,857,423.58	1,771,535.45	+ 85,888.13
Consumption of supplies.....	175,266.11	158,661.36	+ 16,604.75
Travel expense of personnel.....	162,100.74	189,781.41	— 27,680.67
Postal, telegraph, telephone and cable service.....	22,645.28	19,342.78	+ 3,302.50
Information service.....	8,899.92	10,012.26	— 1,112.34
Rental of offices and quarters.....	30,960.04	25,604.12	+ 5,355.92
Freight and cartage.....	40,989.52	44,192.02	— 3,202.50
Maintenance of plant and equipment.....	28,753.37	27,453.02	+ 1,300.35
Depreciation of plant and equipment.....	47,343.04	63,435.82	— 16,092.78
Rewards to informers of opium traffic.....	15,372.50	27,309.25	— 11,936.75
Other expense.....	37,668.36	32,723.93	+ 4,944.43
	3,454,796.08	3,555,257.52	— 100,461.44
Incidental receipts:			
Service receipts (fees for storage of firearms for dealers and proceeds from transportation of passengers on Constab- ulary launches).....	5,995.18	2,343.07	+ 3,652.11
Other.....	496.59	1,506.05	— 1,009.46
	6,491.77	3,849.12	+ 2,642.65
Public Health.....	137,221.66	68,696.22	+ 68,525.44
Administrative, supervisory, technical and clerical service.....	47,104.97	24,666.63	+ 22,438.34
Compensation of enlisted personnel and labor.....	70,220.37	33,832.87	+ 36,387.50
Consumption of supplies.....	6,659.90	2,479.75	+ 4,180.15
Travel expense of personnel.....	7,520.14	3,810.12	+ 3,710.02
Other expense.....	5,716.28	3,906.85	+ 1,809.43
Suppression of Animal Diseases and Plant Pests.....	116,150.04	188,702.53	— 72,552.49
Administrative, supervisory, technical and clerical service.....	39,871.52	67,746.70	— 27,875.18
Compensation of enlisted personnel and labor.....	59,437.41	92,950.00	— 33,512.59
Consumption of supplies.....	5,637.23	6,810.86	— 1,173.63
Travel expense of personnel.....	6,365.35	10,464.29	— 4,098.94
Rental of buildings and grounds.....	863.18	1,526.21	— 663.03
Freight and cartage.....	1,573.73	4,645.51	— 3,071.78
Other expense.....	2,401.62	4,558.96	— 2,157.34
Net cost of general welfare service (see statement of capital account)...	3,701,676.01	3,808,807.15	— 107,131.14

REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

PUBLIC WELFARE BOARD.

Balance sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₱4,349.16	Capital.....	₱12,349.16
Furniture and office equipment.....	₱4,349.16	Fixed capital.....	4,349.16
Fiduciary assets.....	4,528.39	Current capital.....	8,000.00
Drawing account, Insular Treasury.....	4,528.39	Public and private trusts.....	4,528.39
Current assets.....	8,000.00	Public welfare trust fund.....	4,528.39
Drawing account, Insular Treasury.....	8,000.00	Current liabilities.....	0.00
Total assets.....	16,877.55	Total liabilities.....	16,877.55

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₱81,404.00	₱64,390.14	+ ₱17,013.86
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	64,204.09	66,700.00	- 2,496.00
Appropriation transferred to Government Orphanage (Resolution Executive Committee, Public Welfare Board).....	0.00	(2,309.86)	+ 2,309.86
Emergency Board allotment.....	9,200.00	0.00	+ 9,200.00
Appropriation for tiqui-tiqui distribution, Act 2744.....	8,000.00	0.00	+ 8,000.00
Appropriation for preparation and free distribution of Anti-typhoid vaccine, Act 2743.....	5,000.00	0.00	+ 5,000.00
Appropriation for Preparation and free distribution of Anti-typhoid vaccine, Act 2743, transferred to Bureau of Science.....	(5,000.00)	0.00	- 5,000.00
Appropriation balances from prior year.....	0.00	0.00	0.00
Reversions of authorizations in excess of requirements.....	(210.79)	(376.51)	+ 165.72
Net authorizations.....	81,193.21	64,013.63	+ 17,179.58
Conversions and balances:			
Appropriation charges.....	73,193.21	64,013.63	+ 9,179.58
Salaries.....	892.50	688.33	+ 204.17
Travel expense of personnel.....	0.00	5.80	- 5.80
Postal, telegraph, telephone and cable service.....	21.00	24.84	- 3.84
Rental of buildings and grounds.....	140.00	0.00	+ 140.00
Consumption of supplies and materials.....	301.74	486.86	- 185.12
Printing and binding reports, documents, and publications.....	16.00	0.00	+ 16.00
Cash contributions and gratuities (other than to local governments).....	68,828.23	62,650.80	+ 6,177.43
Purchase of equipment.....	2,993.74	157.00	+ 2,836.74
Appropriation balances carried forward.....	8,000.00	0.00	+ 8,000.00
Appropriation for tiqui-tiqui distribution, Act 2744.....	8,000.00	0.00	+ 8,000.00
Total conversions and balances.....	81,193.21	64,013.63	+ 17,179.58

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₱1,355.42	Balance, December 31, 1918 (see balance sheet).....	₱4,349.16
Acquisitions by purchase.....	2,993.74		
Total debits.....	4,349.16	Total credits.....	4,349.16

Public welfare Board—Continued.

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₹70,158.17	Balance, December 31, 1917.....	₹1,355.42
Reversions of excess public revenue allotments.....	210.79	Allotments from public revenues.....	81,404.00
Contributions to public revenues.....	41.30		
Balance, December 31, 1918 (see balance sheet)	12,349.16		
Total debits.....	82,759.42	Total credits.....	82,759.42

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Public Charities.....	₹70,158.17	₹63,801.39	+ ₹6,356.78
Expense:			
Supervisory and clerical service.....	892.50	688.33	+ 204.17
Contributions to hospital asylums and other charitable institutions.....	68,828.23	62,650.80	+ 6,177.43
Other expense.....	478.74	517.50	- 38.76
	70,199.47	63,856.63	+ 6,342.84
Incidental receipts:			
Miscellaneous receipts.....	41.30	55.24	- 13.94
Net cost of general welfare service (see statement of capital account) ..	70,158.17	63,801.39	+ 6,356.78

REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

GOVERNMENT ORPHANAGE.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₱11,417.58	Capital	₱11,417.58
Motor vehicle and accessories.....	2,984.07	Fixed capital.....	11,417.58
Other land transportation equipment..	164.30	Current capital.....	0.00
Hand tools.....	654.09	Treasury advances.....	7.00
Furniture and office equipment.....	3,694.17	Current liabilities.....	5,396.53
Technical and scientific equipment.....	1,169.69	Accounts payable.....	4,315.44
Fire protection equipment.....	102.40	Accrued leave payable.....	1,081.09
Other equipment.....	2,648.86		
Working assets.....	7.00		
Supplies and materials.....	7.00		
Current assets.....	5,396.53		
Cash-disbursing officers.....	2,500.00		
Accounts receivable.....	21.00		
Drawing account, Insular Treasury....	2,875.53		
Total assets.....	16,821.11	Total liabilities.....	16,821.11

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₱48,000.00	₱44,223.45	+ ₱3,776.55
Public service appropriation, 1918, Act 2727; 1917, Act 2671..	40,000.00	34,600.00	+ 5,400.00
Emergency Board allotment.....	8,000.00	0.00	+ 8,000.00
Emergency Board allotment (Transferred from Philippine Health Service).....	0.00	7,313.59	- 7,313.59
Appropriation transferred from Public Welfare Board (Resolution, Executive Com., Pub. Welfare Board).....	0.00	2,309.86	- 2,309.86
Appropriation balances from prior year.....	0.00	0.00	0.00
Reversions of authorizations in excess of requirements.....	(2,928.46)	0.00	- 2,928.46
Net authorizations.....	45,071.54	44,223.45	+ 848.09
Conversions and balances:			
Appropriation charges.....	45,071.54	44,223.45	+ 848.09
Salaries.....	11,094.58	9,228.72	+ 1,865.86
Wages.....	3,592.82	2,664.38	+ 928.44
Travel expense of personnel.....	259.31	412.74	- 153.43
Freight, express and delivery service.....	57.55	113.12	- 55.57
Postal, telegraph, telephone and cable service.....	252.18	195.88	+ 56.30
Illumination and power service.....	938.40	859.81	+ 78.59
Miscellaneous service.....	268.69	1,583.09	- 1,314.40
Rental of buildings and grounds.....	2,160.00	1,740.00	+ 420.00
Consumption of supplies and materials.....	20,484.49	15,219.76	+ 5,264.73
Printing and binding reports, documents, and publications.....	163.65	0.00	+ 163.65
Cash contributions and gratuities (other than to local governments).....	747.00	2,500.00	- 1,753.00
Discretionary expenditures.....	1,000.00	0.00	+ 1,000.00
Travel expense of persons not government employees.....	93.00	0.00	+ 93.00
Maintenance and repair (contract payments only).....	2,244.21	5,441.22	- 3,197.01
Purchase of equipment.....	1,715.66	4,264.73	- 2,549.07
Appropriation balances carried forward.....	0.00	0.00	0.00
Total conversions and balances.....	45,071.54	44,223.45	+ 848.09

Government Orphanage—Continued.

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₹8,427.25	Balance, December 31, 1918 (see balance sheet)	₹11,417.58
Acquisitions by purchase.....	1,715.66		
Acquisition by interbureau transfer.....	1,274.67		
Total debits.....	11,417.58	Total credits.....	11,417.58

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₹43,335.88	Balance, December 31 1917.....	₹8,427.25
Reversions of excess public revenue allotments	2,928.46	Prior year adjustments:	
		Cancellation of prior year charges....	7.00
Contributions to public revenues.....	27.00	Balance December 31, 1917, as adjusted....	8,434.25
Balance, December 31, 1918 (see balance sheet)	11,417.58	Contributions of fixed property from other bureaus	1,274.67
		Allotments from public revenues.....	48,000.00
Total debits.....	57,708.92	Total credits.....	57,708.92

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Public charities.....	₹43,335.88	₹39,958.72	+ ₹3,377.16
Supervisory and clerical service.....	11,094.58	9,228.72	+ 1,865.86
Labor.....	3,592.82	2,664.38	+ 928.44
Consumption of supplies.....	20,484.49	15,219.76	+ 5,264.73
Rental of buildings and grounds.....	2,160.00	1,740.00	+ 420.00
Contributions and gratuities.....	747.00	2,500.00	— 1,753.00
Maintenance of grounds and equipment.....	2,244.21	5,441.22	— 3,197.01
Other expense.....	3,032.78	3,164.64	— 131.86
	43,355.88	39,958.72	+ 3,397.16
Incidental receipts:			
Miscellaneous receipts.....	20.00	0.00	+ 20.00
Net cost of general welfare service (see statement of capital account) ..	43,335.88	39,958.72	+ 3,377.16

BUREAU OF CUSTOMS.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property	₱2,851,120.00	Capital	₱2,926,120.00
Buildings and improvements.....	994,735.63	Fixed capital	2,851,120.00
Docks and wharves.....	1,308,718.19	Current capital	75,000.00
Watersupply systems.....	9,274.86	Public and private trusts	174,206.99
Highways and bridges.....	20,000.00	Cargoes, German Ships trust fund	174,206.99
Watercraft and appurtenances.....	236,797.20	Treasury advances	28,799.94
Motor vehicles and accessories.....	10,361.37	Current liabilities	1,458,173.05
Other land transportation equipment..	1,236.03	Accounts payable	1,365,220.47
Industrial machinery and implements..	89,952.22	Accrued leave payable.....	92,952.58
Hand tools.....	3,066.06		
Furniture and office equipment.....	121,032.68		
Ordnance	10,785.83		
Technical and scientific equipment.....	9,850.91		
Fire protection equipment.....	8,823.47		
Telegraph and telephone equipment....	633.83		
Other equipment.....	25,851.72		
Fiduciary assets	174,206.99		
Drawing account, Insular Treasury....	174,206.99		
Working assets	28,799.94		
Supplies and materials.....	28,799.94		
Current assets	1,533,173.05		
Accounts receivable.....	22,893.90		
Cash, collecting and disbursing officers	129,036.70		
Drawing account, Insular Treasury....	1,381,242.45		
Total assets	4,587,299.98	Total liabilities	4,587,299.98

Bureau of Customs—Continued.

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Authorizations:			
New appropriations for the year.....	₹1,239,506.00	₹1,015,676.78	+ ₹223,829.22
Public service appropriation, 1918, Act 2727; 1917, Act 2672....	2,002,044.00	830,676.78	+ 1,171,367.22
Deficiency appropriation, 1918, Act 2783; 1917, Act 2734.....	86,000.00	185,000.00	— 99,000.00
Emergency Board allotment, Resolution 37.....	5,000.00	0.00	+ 5,000.00
Appropriation transferred to Bureau of Commerce and In- dustry, Act 2727.....	(928,538.00)	0.00	— 928,538.00
Appropriation for the improvement of facilities for loading and unloading and the storage of merchandise in ports of entry, Act 2736.....	75,000.00	0.00	+ 75,000.00
Appropriation balances from prior year.....	(26,712.66)	21,156.72	— 47,869.38
Public service appropriation, 1917, Act 2672; 1916, Act 2540....	(26,712.66)	21,156.72	— 47,869.38
Reversions of authorizations in excess of requirements.....	(29,207.63)	(124,268.78)	+ 95,061.15
Net authorizations.....	1,183,585.71	912,564.72	+ 271,020.99
Conversions and balances:			
Appropriation charges.....	1,108,585.71	939,277.38	+ 169,308.33
Salaries.....	515,967.24	571,426.61	— 55,459.37
Wages.....	260,074.08	147,172.85	+ 112,901.23
Travel expense of personnel.....	8,072.00	6,875.54	+ 1,196.46
Freight, express and delivery service.....	803.62	885.83	— 82.21
Postal, telegraph, telephone and cable service.....	11,507.61	8,147.17	+ 3,360.44
Illumination and power service.....	14,561.64	12,101.90	+ 2,459.74
Miscellaneous service.....	21,526.74	10,811.24	+ 10,715.50
Rental of buildings and grounds.....	499.70	0.00	+ 499.70
Consumption of supplies and materials.....	127,542.77	82,349.81	+ 45,192.96
Printing and binding reports, documents and publications.....	3,150.00	5,000.00	— 1,850.00
Discretionary expenditures.....	10,741.13	17,449.86	— 6,708.73
Travel expense of persons not government employees.....	2,640.74	2,013.26	+ 627.48
Maintenance and repair (contract payments only).....	111,318.69	13,468.74	+ 97,849.95
Purchase of equipment.....	20,179.75	36,621.66	— 16,441.91
Purchase of public works.....	0.00	24,363.80	— 24,363.80
Cancellation of insurance claims.....	0.00	589.11	— 589.11
Appropriation balances carried forward.....	75,000.00	(26,712.66)	+ 101,712.66
Public service appropriation, 1918, Act 2727; 1917, Act 2672....	0.00	(26,712.66)	+ 26,712.66
Appropriation for improvement of facilities for loading and unloading and the storage of merchandise in ports of entry, Act 2736.....	75,000.00	0.00	+ 75,000.00
Total conversions and balances.....	1,183,585.71	912,564.72	+ 271,020.99

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₹8,595,749.82	Dropped by sale.....	₹775.26
Acquisitions by purchase.....	20,179.75	Depreciation accruals.....	5,467.11
Acquisitions by interbureau transfer.....	41,031.87	Losses.....	64.59
Inventory adjustments.....	952.79	Dropped by interbureau transfer.....	5,800,487.27
		Balance, December 31, 1918 (see balance sheet).....	2,851,120.00
Total debits.....	8,657,914.23	Total credits.....	8,657,914.23

Bureau of Customs—Continued.

Statement of Capital Account.

Debits.		Credits.	
Revenue service.....	₱523,263.69	Balance, December 31, 1917.....	₱8,569,037.16
General welfare service.....	169,682.46	Prior year adjustments:	
Contributions of fixed property to other bureaus	5,800,487.27	Inventory credits (fixed property)	952.79
Losses of fixed property.....	64.59	Cancellation of prior year charges.....	799.35
Reversions of excess public revenues allotments	29,207.63	Balance, December 31, 1917, as adjusted....	8,570,789.30
Contributions to public revenues.....	429,546.55	Allotments from public revenues.....	1,239,506.00
Capital value of fixed assets sold.....	775.26	Contributions of fixed property from other bureaus	41,031.87
Balance, December 31, 1918 (see balance sheet)	2,926,120.00	Net operating profits (see operation statement)	27,053.20
Total debits.....	9,879,147.45	Sales of fixed property.....	767.08
		Total credits.....	9,879,147.45

Statement of Revenue Collection and General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Revenue Collection Service:			
Expense:			
Administrative, supervisory, technical and clerical service.....	₱352,919.93	₱341,949.15	+ ₱10,970.78
Labor	25,489.80	24,936.02	+ 553.78
Consumption of supplies.....	34,067.88	25,327.82	+ 8,740.06
Travel expense of personnel.....	64,485.74	63,594.61	+ 891.13
Information service.....	82,163.14	68,022.90	+ 14,140.24
Maintenance of plant and equipment.....	71,684.42	8,708.29	+ 62,976.13
Depreciation of plant and equipment.....	3,467.11	7,057.48	— 3,590.37
Other expense.....	10,963.64	4,954.38	+ 6,009.26
	645,241.66	544,550.65	+ 100,691.01
Incidental receipts:			
Service receipts (collections for services rendered by customs guards, and hire of launches).....	120,801.69	59,119.40	+ 61,682.29
Other	1,176.28	101.08	+ 1,075.20
	121,977.97	59,220.48	+ 62,757.49
Net cost of revenue collection service (see statement of capital account)	523,263.69	485,330.17	+ 37,933.52
General Welfare Service:			
Development of Commerce (Semaphore and Statistical Division).	26,869.13	28,843.98	— 1,974.85
Expense:			
Administrative, supervisory, technical and clerical service.....	25,913.56	27,770.51	— 1,856.95
Consumption of supplies.....	658.99	745.06	— 86.07
Other expense	296.58	328.41	— 31.83
Sundry Protective Service (immigration, hull and boiler inspection)	55,651.00	54,160.75	+ 1,490.25
Administrative, supervisory and clerical service.....	45,389.36	39,899.89	+ 5,489.47
Other expense	10,261.64	14,260.86	— 3,999.22
Law and Order.....	87,130.88	69,619.29	+ 17,511.59
Detention and prevention of smuggling.....	87,130.88	69,619.29	+ 17,511.59
National Defense.....	31.45	18.00	+ 13.45
Compensation of personnel on duty with the Philippine National Guard	31.45	18.00	+ 13.45
Net cost of general welfare service (see statement of capital account) ..	169,682.46	152,642.02	+ 17,040.44

*Bureau of Customs—Continued.***Operation Statement.**

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Operating revenue (arrastre division).....	₱306,002.15	₱244,310.94	+ ₱61,691.21
Service income.....	305,642.15	243,950.94	+ 61,691.21
Rentals.....	360.00	360.00	0.00
Operating expense (arrastre division).....	278,948.95	190,067.62	+ 88,881.33
Administrative, supervisory and clerical service.....	56,360.63	54,487.30	+ 1,873.33
Labor.....	178,357.71	114,387.07	+ 63,970.64
Consumption of supplies.....	12,318.91	8,069.88	+ 4,249.03
Light and power.....	7,978.03	6,435.14	+ 1,542.89
Maintenance of plant and equipment.....	10,453.94	1,877.49	+ 8,576.45
Depreciation of plant and equipment.....	2,000.00	2,500.00	— 500.00
Other expense.....	11,479.73	2,310.74	+ 9,168.99
Operating income.....	27,053.20	54,243.32	— 27,190.12
Net profits for the year (see statement of capital account).....	27,053.20	54,243.32	— 27,190.12

Statement of Activities as Collector for the Central Government.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Collections:			
Revenue from taxation.....	₱17,567,856.34	₱15,149,713.21	+ ₱2,418,143.13
Import duties.....	13,479,736.56	11,183,822.41	+ 2,295,914.15
Excise tax.....	2,066,308.46	2,219,906.06	— 153,597.60
Wharfage tax.....	1,305,477.59	1,137,622.26	+ 167,855.33
Documentary stamp tax.....	350,825.31	303,439.99	+ 47,385.32
Immigration tax.....	207,752.00	152,232.00	+ 55,520.00
Tonnage dues.....	157,756.42	152,690.49	+ 5,065.93
Incidental revenue.....	46,219.00	29,765.19	+ 16,453.81
Fines and forfeitures.....	41,423.54	27,644.17	+ 13,779.37
Miscellaneous tax.....	4,795.46	2,121.02	+ 2,674.33
Total collections.....	17,614,075.34	15,179,478.40	+ 2,434,596.94

BUREAU OF INTERNAL REVENUE.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property	₱279,962.44	Capital	₱593,193.44
Buildings and improvements.....	147,623.17	Fixed capital.....	279,962.44
Watercrafts and appurtenances.....	17,016.39	Current capital.....	313,231.00
Motor vehicles and accessories.....	18,207.53	Public and private trusts	159,871.08
Other land transportation equipment..	671.82	Provincial and municipal internal revenue	100,566.38
Hand tools.....	967.91	Chinese educational fund.....	59,304.70
Furniture and office equipment.....	88,677.05	Treasury advances	35,725.54
Ordnance.....	3,095.60	Current liabilities	3,864,433.06
Technical and scientific equipment.....	1,886.75	Accounts payable.....	66,203.02
Fire protection equipment.....	427.93	Accrued leave payable.....	57,581.54
Other equipment.....	1,388.29	Central Government revenue account current (Untransferred revenue)....	3,740,648.50
Fiduciary assets	159,871.08		
Drawing account, Insular Treasury....	159,871.08		
Working assets	35,725.54		
Supplies and materials.....	35,026.92		
Deferred charges.....	698.62		
Current assets	4,177,664.06		
Accounts receivable.....	13,273.72		
Cash, disbursing officer.....	14,649.04		
Drawing account, Insular Treasury....	409,092.80		
Cash, collecting officers (revenue collections)	3,740,648.50		
Total assets	4,653,223.12	Total liabilities	4,653,223.12

Bureau of Internal Revenue—Continued.

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Authorizations:			
New appropriations for the year.....	₹904,923.12	₹832,885.17	+ ₹72,037.95
Public service appropriation, 1918, Act 2727; 1917, Act 2672	625,380.00	560,985.00	+ 64,395.00
Emergency Board allotment.....	6,500.00	67,000.00	— 60,500.00
Appropriation for Tobacco Inspection Fund, Act 2692.....	0.00	35,000.00	— 35,000.00
Receipts automatically appropriated (Tobacco Inspection Fund)	211,343.12	169,900.17	+ 41,442.95
Deficiency appropriation for public service, Act 2783.....	61,700.00	0.00	+ 61,700.00
Appropriation balances from prior year.....	184,592.02	64,821.19	+ 119,770.83
Public service appropriation, 1917, Act 2672; 1916, Act 2540.	(15,128.73)	5,150.00	— 20,278.73
Appropriation for Tobacco Inspection Fund, Acts 2613 and 2692.....	199,720.75	59,671.19	+ 140,049.56
Reversions of authorizations in excess of requirements.....	(55,505.51)	(23,888.51)	— 31,617.00
Net authorizations.....	1,034,009.63	873,817.85	+ 160,191.78
Conversions and balances:			
Appropriation charges.....	720,778.63	689,225.83	+ 31,552.80
Salaries.....	414,230.06	408,599.35	+ 5,630.71
Wages.....	35,110.13	29,016.88	+ 6,093.25
Travel expense of personnel.....	72,530.77	61,109.38	+ 11,421.39
Freight, express and delivery service.....	2,811.56	2,010.80	+ 800.76
Postal, telegraph, telephone and cable service.....	13,973.06	9,287.31	+ 4,685.75
Illumination and power service.....	2,873.28	3,748.73	— 875.45
Miscellaneous service.....	22,487.64	26,305.22	— 3,817.58
Rental of buildings and grounds.....	305.00	0.00	+ 305.00
Consumption of supplies and materials.....	132,457.00	115,199.64	+ 17,257.36
Printing and binding reports, documents and publications.....	3,132.75	3,136.20	— 3.45
Cash contributions and gratuities (other than to local governments).....	1,953.93	0.00	+ 1,953.93
Discretionary expenditures.....	4,539.01	5,073.36	— 534.35
Travel expense of persons not government employees.....	487.08	337.37	+ 149.71
Maintenance and repair (contract payments only).....	2,042.67	2,699.08	— 656.41
Purchase and construction of equipment.....	11,827.49	22,653.36	— 10,825.87
Deterioration of supplies and sales stock.....	0.00	49.15	— 49.15
Extraordinary losses.....	17.20	0.00	+ 17.20
Appropriation balances carried forward.....	313,231.00	184,592.02	+ 128,638.98
Public service appropriation, 1918, Act 2727; 1917, Act 2672.	444.90	(15,128.73)	+ 15,573.63
Appropriation for Tobacco Inspection Fund, Act 2692.....	312,786.10	199,720.75	+ 113,065.35
Total conversions and balances.....	1,034,009.63	873,817.85	+ 160,191.78

Statement of Capital Account.

Debits.		Credits.	
Revenue collection service.....	₹511,926.51	Balance, December 31, 1917.....	₹457,546.36
Losses of fixed property.....	12.08	Prior year adjustments:	
Reversions of excess public revenue allotments.....	55,505.51	Inventory credits (fixed property).....	230.00
Contributions to public revenues.....	314,223.57	Cancellation of prior year charges.....	50.33
Capital value of fixed property sold.....	102.45		
Contribution of fixed property to other bureaus.....	1,194.00	Balance, December 31, 1917 as adjusted....	457,826.69
Balance, December 31, 1918 (see balance sheet).....	593,193.44	Allotments from public revenues.....	904,923.12
		Net operating income (see operation statement).....	113,090.10
		Sales of fixed property.....	49.79
		Profit from sales of supplies and materials.....	267.86
Total debits.....	1,476,157.56	Total credits.....	1,476,157.56

Bureau of Internal Revenue—Continued.

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₱272,954.34	Dropped by sale.....	₱102.45
Acquisitions by purchase.....	11,076.49	Depreciation accruals.....	3,740.86
Acquisitions by construction.....	751.00	Losses.....	12.09
Inventory adjustments.....	230.00	Dropped by interbureau transfer.....	1,194.00
		Balance, December 31, 1918 (see balance sheet).....	279,962.44
Total debits.....	285,011.83	Total credits.....	285,011.83

Statement of Revenue Collection Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Cost of revenue collection:			
Expense:			
Supervisory, technical and clerical service.....	₱382,248.54	₱390,425.04	- ₱8,176.50
Labor.....	28,765.55	27,951.34	+ 814.21
Consumption of supplies.....	109,608.39	105,645.68	+ 3,962.71
Travel expense of personnel.....	54,654.27	50,590.66	+ 4,063.61
Maintenance of plant and equipment.....	3,665.09	2,677.04	+ 988.05
Depreciation of plant and equipment.....	3,740.86	4,364.88	- 624.02
Other expense.....	31,516.77	24,266.10	+ 7,250.67
	614,199.47	605,920.74	+ 8,278.73
Incidental receipts:			
Service receipts (Payment by the city of Manila).....	100,000.00	100,000.00	0.00
Other.....	2,512.47	1,821.62	+ 690.85
	102,512.47	101,821.62	+ 690.85
National defense.....	239.51	0.00	+ 239.51
Compensation of personnel on duty with the Philippine National Guard.....	239.51	0.00	+ 239.51
Net cost of revenue collection service (see statement of capital account)	511,926.51	504,099.12	+ 7,827.39

Operation Statement.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Operation revenue (Tobacco Inspection Fund, Act No. 2613):			
Tobacco inspection fees.....	₱211,343.12	₱169,900.17	+ ₱41,442.95
Operating expense:			
Supervisory and clerical service.....	36,895.04	18,953.82	+ 17,941.22
Travel expense of personnel.....	17,876.50	10,518.72	+ 7,357.78
Other expense.....	43,481.48	35,378.07	+ 8,103.41
	98,253.02	64,850.61	+ 33,402.41
Net profits for the year.....	113,090.10	105,049.56	+ 8,040.54

Bureau of Internal Revenue—Continued.

Statement of Activities as Collector for the Central Government.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Collections:			
Revenue from taxation—			
Excise tax.....	₱11,125,614.89	₱10,713,519.71	+ ₱412,095.18
Licenses and business tax.....	14,791,569.95	10,448,043.71	+ 4,343,526.24
Income tax.....	2,550,149.20	1,178,006.50	+ 1,372,142.70
Franchise tax.....	1,026,509.04	732,675.49	+ 293,833.55
Inheritance tax.....	75,127.74	5,284.93	+ 69,842.81
Documentary tax.....	496,242.21	379,252.30	+ 116,989.91
	30,065,213.03	23,456,782.64	+ 6,608,430.39
Deduct—			
Apportionment of internal revenue to local governments.....	3,164,083.55	3,164,083.55	0.00
	26,901,129.48	20,292,699.09	+ 6,608,430.39
Incidental revenue—			
Revenue from public forests.....	588,984.98	487,665.04	+ 101,319.94
Fines and forfeitures.....	435,265.34	326,379.46	+ 108,885.88
United States internal revenue.....	1,919,753.11	1,253,851.23	+ 665,901.88
Sales of public domain.....	450.00	1,547.44	— 1,097.44
	29,845,582.91	22,362,142.26	+ 7,483,440.65

BUREAU OF THE TREASURY.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₱383,541.13	Capital	₱14,515,471.11
Buildings and improvements.....	339,787.20	Invested in permanent assets.....	13,836,589.97
Furniture and office equipment.....	41,360.06	Invested in fixed property.....	383,541.13
Hand tools.....	9.46	Current operating capital:	
Other equipment.....	2,384.41	Bureau administrative account....	730.47
		Miscellaneous account.....	294,609.54
Permanent investments (b).....	21,836,589.97	Bonded debt.....	8,000,000.00
Capital stock of the Manila Railroad Company, Act 2574.....	8,000,000.00	Railroad purchase 10/30 year 4 per cent gold bonds.....	8,000,000.00
Philippine National Bank stock (par ₱5,959,600, 70 per cent paid up ₱6,959,600) {		Depository liabilities.....	194,748,531.92
₱1,000,000, fully paid up	5,171,720.00	Currency reserve fund:	
Advances to Philippine Railway Company under guaranty contract.....	5,260,321.14	Reserve for coinage parity obligation	15,534,912.73
Advances to the Manila Railroad Company under guaranty contract.....	716,637.19	Reserve for redemption of Treasury certificates.....	97,014,296.00
Philippine National Coal Company stock, Act No. 2705 (par ₱1,530,000) 70 per cent paid up.....	1,071,000.00	Sinking fund obligations:	
Loans to Manila Railroad Company, Act 2699.....	1,000,000.00	Friar lands bond sinking fund....	4,947,780.98
Unconverted Agricultural Bank loans	616,911.64	Public works bond sinking fund..	2,801,384.13
		Manila Railroad purchase bond sinking fund.....	316,285.07
Depository assets.....	194,748,531.92	Central government account current..	20,856,196.79
Current reserve fund:		City of Manila account current.....	2,111,664.08
Bullion at U. S. Mint and in transit	778,113.96	City of Cebu account current.....	43,636.67
Accounts receivable.....	164.30	Manila Railroad Company account current (southern lines bonds).....	4,448.00
Accrued interest.....	417,736.42	Philippine National Bank account current	37,652,787.18
Investments and securities (b)....	10,261,526.00	U. S. Army account current.....	5,060,423.76
Cash in Treasury and other depositories (a).....	101,091,668.05	U. S. Navy account current.....	2,142,981.29
Sinking funds:		Treasurer of the United States account current.....	5,277,031.56
Philippine National Bank stock (par ₱1,666,600) 70 per cent paid up (b).....	1,166,620.00	Philippine National Bank (redemption fund).....	500,000.00
Other investments and securities (b).....	6,660,485.00	Other Treasury depositors.....	484,703.68
Accrued interest.....	76,381.87	Public and private trusts.....	142,114.10
Cash in Treasury vaults (a).....	161,963.31	Cebu street railway guaranty deposit	10,000.00
Other fund:		Gas franchise guaranty fund.....	20,833.33
Investments and securities (b)....	1,948,927.50	Pulupandan-Isabela R. R. Franchise, Sec. 27, Act 2485	3,000.00
Accrued interest.....	19,643.93	1863 Earthquake fund.....	108,280.77
U. S. Liberty Loan bonds (par \$32,675.00)	65,350.00	Current liabilities.....	2,401,527.53
Cash in Treasury and other depositories (a).....	72,099,951.58	Accrued leave payable.....	28,422.45
Fiduciary assets.....	142,114.10	Interest accrued on public debt.....	1,477,964.25
Drawing account, Insular Treasury....	142,114.10	Interest accrued on railroad bonds.....	890,160.00
Current assets.....	2,696,867.54	Accounts payable.....	4,980.83
Investments and securities (b).....	235,509.00		
Accrued interest on bank deposits.....	40,063.18		
Accrued interest on investments and securities	127,774.10		
Accounts receivable.....	10,663.12		
Cash, disbursing officers.....	58.32		
Drawing account, Insular Treasury....	2,282,799.82		
Total assets.....	219,807,644.66	Total liabilities.....	219,807,644.66

Bureau of the Treasury—Continued.

(a) Location of Treasury Depository Cash:	
In Treasury vaults.....	P16,540,623 31
On deposit in local banks:	
Philippine National Bank.....	64,550,693.40
Hongkong and Shanghai Banking Corporation.....	184,562.55
On deposit in United States banks:	
Philippine National Bank, New York City.....	77,570,606.00
Chase National Bank, New York City.....	2,707,097.68
Mercantile Trust Co. at St. Louis, Mo.....	1,700,000.00
Central Trust Co. of Illinois at Chicago, Ill.....	1,100,000.00
Seattle National Bank at Seattle, Wash.....	400,000.00
National Bank of Commerce at Seattle, Wash.....	500,000.00
Commercial National Bank at Washington, D. C.....	500,000.00
Continental Trust Co. at Washington, D. C.....	400,000.00
National Shawmut Bank of Boston, at Boston, Mass.....	1,600,000.00
Merchants National Bank of Boston at Boston, Mass.....	400,000.00
Mechanics and Metals National Bank, New York City.....	1,600,000.00
National Bank of Commerce, New York City.....	1,000,000.00
Anglo and London-Paris National Bank, San Francisco, Cal.....	2,000,000.00
First National Bank of Omaha, Nebraska.....	500,000.00
Central National Bank, Lincoln, Nebraska.....	100,000.00
Total.....	173,353,582.94
(b) Details of Investments and Securities:	
Permanent investments as stated in balance sheet.....	21,836,589.97
Currency Reserved Fund.....	10,261,526.00
Manila Railroad Company loans.....	7,127,000.00
Provincial and Municipal loans.....	2,594,526.00
Central Government loans.....	540,000.00
Public Works Bond Sinking Fund.....	2,733,360.00
Philippine Railway Company Bonds (par P200,000.00).....	172,000.00
Public Works Bonds (par P276,000.00).....	276,000.00
Friar Lands Bonds (par P410,000.00).....	410,000.00
Philippine National Bank Stock (par P833,300.00) 70% paid up.....	583,310.00
Provincial and municipal loans.....	1,292,050.00
Friar Lands Bond Sinking Fund.....	4,781,665.00
Philippine Railway Company Bonds (par P1,404,000.00).....	1,293,300.00
Public Works Bonds, first series (par).....	80,000.00
Manila Hotel Company (par).....	780,000.00
Philippine National Bank stock (par P833,300.00) 70% paid up.....	583,310.00
Provincial and Municipal loans.....	2,045,055.00
Manila Railroad Purchase Bonds Sinking Fund.....	312,080.00
U. S. Liberty Loan Bonds (par \$154,500).....	309,000.00
Philippine National Bank—fixed deposits.....	3,080.00
City of Manila Sewer and Waterworks Bonds Sinking Fund.....	1,934,927.50
Manila Sewer and Waterworks Bonds (par P762,000.00).....	762,000.00
Manila Railway Company (1906) Ltd. Bonds (par P5,000.00).....	41,522.50
Public Works Bonds, first series (par P112,000.00).....	112,000.00
Philippine Railway Bonds (par P350,000.00).....	323,000.00
Stock, Bank of the Philippine Islands (par P57,400.00).....	71,750.00
Provincial and municipal loans.....	619,655.00
Cebu Waterworks Bonds Sinking Fund.....	14,000.00
Manila Sewer and Waterworks Bonds (par P14,000.00).....	14,000.00
Fidelity Bond Premium Fund.....	45,000.00
Certificates of deposit (Philippine National Bank).....	45,000.00
Insular Insurance Fund.....	2,500.00
Provincial and municipal loans.....	2,500.00
Land Title Assurance Fund.....	188,009.00
Manila Railway Company (1906) Ltd. Bonds (par P2,000.00).....	16,609.00
Manila Sewer and Waterworks Bonds (par).....	20,000.00
Real Estate mortgage loans.....	2,400.00
Stock, Bank of the Philippine Islands (par P800.00).....	1,000.00
Fixed deposits (Philippine National Bank).....	28,000.00
U. S. Liberty Bonds (par \$60,000).....	120,000.00
U. S. Liberty Bonds Security Fund.....	65,350.00
U. S. Liberty Loan Bonds (par \$32,675).....	65,350.00
Total.....	42,175,007.47

Bureau of the Treasury—Continued.

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year	₱6,620,013.23	₱4,709,893.23	+ ₱1,910,120.00
Public service appropriation, 1918, Act 2727; 1917, Act 2672	119,390.00	126,050.00	- 6,660.00
Appropriation for Corregidor vault improvement, Act 2704	0.00	25,000.00	- 25,000.00
Appropriation for Loan to Manila Railroad Company, Act 2699	700,000.00	300,000.00	+ 400,000.00
Appropriation for National Coal Company, Act 2705	918,000.00	153,000.00	+ 765,000.00
Appropriation for Philippine National Bank stock, Act 2612	1,635,942.04	1,041,368.68	+ 594,573.36
Appropriation for Philippine National Bank stock, transferred to unconverted agricultural bank loans and interest	(39,982.04)	(41,368.68)	+ 1,386.64
Appropriation for Contribution to Manila Railroad Purchase Bonds Sinking Fund, Act 2625	149,884.36	154,970.66	- 5,086.30
Appropriation for Contribution to Manila Railroad Purchase Bonds Sinking Fund, Act 2625, receipts automatically appropriated	10,660.05	770.00	+ 9,890.05
Appropriation for Contribution to Public Works Bonds Sinking Fund, Acts 1729, 1954 and 2425	146,776.13	158,074.38	- 11,298.25
Appropriation for Contribution to Public Works Bonds Sinking Fund, Acts 1729, 1954 and 2425, receipts automatically appropriated	139,868.55	118,876.97	+ 20,991.58
Appropriation for Contribution to Friar Lands Bonds Sinking Fund, Act 2550	208,469.07	235,635.90	- 27,166.83
Appropriation for Contribution to Friar Lands Bonds Sinking Fund, Act 2550, receipts automatically appropriated	229,281.57	187,311.58	+ 41,969.99
Appropriation for Interest and repayment of Insular Loans, Act 2465	82,226.00	32,330.00	+ 49,896.00
Appropriation for Interest and exchange on Manila Railroad Bonds, Act 1730	0.00	266,290.64	- 266,290.64
Appropriation for Interest and exchange on Philippine Railway Bonds, Act 1730	393,717.94	512,857.74	- 119,139.80
Appropriation for Interest and exchange on Philippine Railway Bonds, Act 1730 receipts automatically appropriated	290,202.06	0.00	+ 290,202.06
Appropriation for Interest on bonds for purchase of Manila Railroad stock, Act 2615	320,000.00	320,000.00	0.00
Appropriation for Interest on Public Works and Permanent Investments Bonds, Act 1954	400,000.00	400,000.00	0.00
Appropriation for Interest on Friar Lands Bonds, Act 1749	560,000.00	560,000.00	0.00
Appropriation for Fidelity Insurance Fund, receipts automatically appropriated	83,981.42	74,943.42	+ 9,038.00
Appropriation for Land Title Assurance Fund, Act 496, receipts automatically appropriated	26,729.04	15,096.96	+ 11,632.08
Appropriation for The Property Insurance Fund, receipts automatically appropriated	30,599.37	27,316.30	+ 3,283.07
Appropriation for The Property Insurance Fund, sec. 340, Act 2711	174,285.63	0.00	+ 174,285.63
Appropriation for Unconverted Agricultural bank loans and interest, transferred from Philippine National Bank Stock	39,982.04	41,368.68	- 1,386.64
Appropriation balances from prior year	431,995.15	351,026.06	+ 80,969.09
Public service appropriation, 1917, Act 2672; 1916, Act 2540	1,961.64	1,657.78	+ 303.86
Appropriation for Corregidor vault improvement, Acts 2704 and 1902 (Executive Order of March 14, 1912)	25,153.52	484.00	+ 24,669.52
Appropriation for Fidelity Insurance Fund	166,378.83	132,087.47	+ 34,291.36
Appropriation for Land Title Assurance Fund, Act 496	167,892.98	152,807.74	+ 15,085.24
Appropriation for the Property Insurance Fund	70,608.18	63,989.07	+ 6,619.11
Reversions of authorizations in excess of requirements	(159,364.76)	(59,826.62)	- 99,538.14
Net authorizations	6,892,643.62	5,001,092.67	+ 1,891,550.95
Conversions and balances:			
Appropriation charges	6,597,303.61	4,569,097.52	+ 2,028,206.09
Salaries	76,371.30	73,872.03	+ 2,499.27
Wages	21,381.58	23,160.00	- 1,778.42
Travel expense of personnel	1,853.32	3,130.48	- 1,277.16
Freight, express and delivery service	2.50	3.05	- .55
Postal, telegraph, telephone and cable service	1,907.41	1,309.86	+ 597.55
Illumination and power service	1,626.31	1,586.78	+ 39.53
Miscellaneous service	3,774.46	3,704.94	+ 69.52

*Bureau of the Treasury—Continued.**Statement of Appropriation Account—Continued.*

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).	
Conversions and balances—Continued.				
Appropriation charges—Continued.				
Consumption of supplies and materials.....	₱4,029.64	₱3,832.32	+	₱197.32
Printing and binding reports, documents, and publications.....	481.00	728.25	—	247.25
Maintenance and repair (contract payments only).....	267.62	301.92	—	34.30
Purchase of equipment.....	3,231.17	1,696.14	+	1,535.03
Purchase of public works.....	188.32	330.48	—	142.16
Property and fidelity insurance losses.....	297,161.21	59,475.52	+	237,685.69
Contributions to Friar Lands Bonds Sinking Fund.....	437,750.64	422,947.48	+	14,803.16
Contributions to Public Works Bonds Sinking Fund.....	286,644.68	276,951.35	+	9,693.33
Contributions to Manila Railroad Purchase Bonds Sinking Fund.....	160,544.41	155,740.66	+	4,803.75
Interest payments on Friar Lands Bonds.....	560,000.00	560,000.00		0.00
Interest on Public Works Bonds.....	400,000.00	400,000.00		0.00
Interest on Railroad Purchase Bonds.....	320,000.00	320,000.00		0.00
Guaranteed interest payments, Philippine Railway and Manila Railroad Bonds.....	683,920.00	733,674.96	—	49,754.96
Repayments of insular loans.....	65,000.00	22,500.00	+	42,500.00
Interest on insular loans.....	17,226.00	9,822.62	+	7,403.38
Purchase of Philippine National Bank stock.....	1,595,960.00	999,960.00	+	596,000.00
Purchase of capital stock of National Coal Company.....	918,000.00	153,000.00	+	765,000.00
Long term loan to Manila Railroad Company.....	700,000.00	300,000.00	+	400,000.00
Purchase of agricultural bank loans.....	39,982.04	41,368.68	—	1,386.64
Appropriation balances carried forward.....	295,340.01	431,995.15	—	136,655.14
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	730.47	1,961.64	—	1,231.17
Appropriation for Corregidor vault improvement, Acts 2704 and 1902 (Ex. Order of March 14, 1912).....	0.00	25,153.52	—	25,153.52
Appropriation for Fidelity Insurance Fund.....	100,000.00	166,378.83	—	66,378.83
Appropriation for Land Title Assurance Fund, Act 496.....	194,609.54	167,892.98	+	26,716.56
Appropriation for The Property Insurance Fund.....	0.00	70,608.18	—	70,608.18
Total conversions and balances.....	6,892,643.62	5,001,092.67	+	1,891,550.95

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₱380,130.85	Losses	₱9.21
Acquisitions by purchase.....	3,419.49	Balance, December 31, 1918 (see balance sheet)	383,541.13
Total debits.....	383,550.34	Total credits.....	383,550.34

Statement of Permanent and Long Term Investments.

Debits.		Credits.	
Balance, December 31, 1917.....	₱10,375,066.34	Dropped by sale—	
Acquired by purchase during the year—		Unconverted Agricultural Bank loans.....	₱164,140.00
Philippine National Bank stock.....	1,595,960.00	Dropped by transfer—	
National Coal Company stock.....	918,000.00	Unconverted Agricultural Bank loans (land) transferred to Bureau of Lands	21,996.35
Loan to the Manila Railroad Company, Act 2699.....	700,000.00	Dropped by repayment—	
Unconverted Agricultural Bank loans	39,982.04	Advances to Philippine Railway Company	290,202.06
Advances to Philippine Railway Company under guaranty contract	683,920.00	Balance, December 31, 1918 (see balance sheet)	13,836,589.97
Total debits.....	14,312,928.38	Total credits.....	14,312,928.38

Bureau of the Treasury—Continued.

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱267.74	Balance, December 31, 1917.....	₱11,187,192.34
Interest on bonded and loan debt.....	1,297,226.00	Prior year adjustments:	
Losses of fixed property.....	9.21	Cancellation of prior year credits.....	(55,356.51)
Partial liquidation of Philippine Railway Company's indebtedness.....	290,202.06	Balance, December 31, 1917, as adjusted....	11,131,835.83
Reversions of excess public revenue allotments (Bureau of the Treasury).....	159,364.76	Dividend on bank stock (Philippine National Bank).....	495,589.53
Payments to friar lands bond sinking fund.....	437,750.64	Allotments from public revenues (Bureau of the Treasury).....	119,390.00
Payments to public works bond sinking fund.....	286,644.68	Allotments from public revenues (Miscellaneous Funds).....	6,500,623.23
Insular loans, payment of.....	65,000.00	Net profits for the year (see operation statement).....	710,334.06
Payments to Manila Railroad Purchase bond sinking fund.....	160,544.41	Administrative fines and forfeitures.....	102.62
Contributions to public revenues.....	2,013,600.37	Proceeds of sales of Agricultural Bank loans.....	164,140.00
Unconverted Agricultural Bank loans dropped by sale.....	164,140.00	Repayment on account of interest on Railway bonds.....	290,202.06
Agricultural bank assets (lands transferred to Bureau of Lands).....	21,996.35		
Balance, December 31, 1918 (see balance sheet).....	14,515,471.11		
Total debits.....	19,412,217.33	Total credits.....	19,412,217.33

Statement of Interest on Bonded and Loan Debt.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Interest on Bonded and Loan Debt:			
Interest on friar lands bonds.....	560,000.00	560,000.00	0.00
Interest on public works bonds.....	400,000.00	400,000.00	0.00
Interest on Manila Railroad Purchase bonds.....	320,000.00	320,000.00	0.00
Interest on public works loans.....	17,226.00	9,822.62	+ 7,403.38
Total interest on bonded and loan debt (see statement of capital account).....	1,297,226.00	1,289,822.62	+ 7,403.38

Operation Statement.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
BUREAU OF THE TREASURY ADMINISTRATIVE ACCOUNT:			
Operating revenue:			
Interest on investments, securities and deposits.....	₱528,593.31	₱366,303.86	+ ₱162,289.45
Service income.....	0.00	6,701.74	- 6,701.74
Incidental receipts.....	2,628.00	320.00	+ 2,308.00
	531,221.31	373,325.60	+ 157,895.71
Operating expense:			
Supervisory and clerical service.....	76,277.75	73,466.55	+ 2,811.20
Labor.....	21,207.39	23,160.00	- 1,952.61
Consumption of supplies.....	4,029.64	3,832.32	+ 197.32
Travel expense of personnel.....	1,853.32	3,130.48	- 1,277.16
Other expense.....	5,904.82	6,154.83	- 250.01
	109,272.92	109,744.18	- 471.26
Net profits for the year.....	421,948.39	263,581.42	+ 158,366.97

*Bureau of the Treasury—Continued.**Operation Statement—Continued.*

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
FRIAR LANDS BOND SINKING FUND:			
Operating revenue:			
Interest on Philippine Railway bonds.....	₱56,160.00	₱56,160.00	₱0.00
Interest on public works bonds.....	3,200.00	3,200.00	0.00
Interest on Manila Hotel bonds.....	33,000.00	36,000.00	— 3,000.00
Interest on provincial and municipal loans.....	73,451.89	48,141.10	+ 25,310.79
Dividends on Philippine National Bank stock.....	63,469.68	43,810.48	+ 19,659.20
	229,281.57	187,311.58	+ 41,969.99
Operating expense.....	0.00	0.00	0.00
Net profits for the year.....	229,281.57	187,311.58	+ 41,969.99
Add—			
Contributions from public revenues.....	208,469.07	235,635.90	— 27,166.83
Total accruals for the year.....	437,750.64	422,947.48	+ 14,803.16
Add—			
Reserve balance at the beginning of the year.....	4,510,030.34	4,087,082.86	+ 422,947.48
Reserve balance at the end of the year (see balance sheet).....	4,947,780.98	4,510,030.34	+ 437,750.64
PUBLIC WORKS BOND SINKING FUND:			
Operating revenue:			
Interest on Philippine Railway bonds.....	8,000.00	20,000.00	— 12,000.00
Interest on Friar Lands bonds.....	12,300.00	16,400.00	— 4,100.00
Interest on public works bonds.....	10,640.00	11,040.00	— 400.00
Interest on provincial and municipal loans.....	45,458.87	27,626.49	+ 17,832.38
Dividends on Philippine National Bank stock.....	63,469.68	43,810.48	+ 19,659.20
	139,868.55	118,876.97	+ 20,991.58
Operating expense.....	0.00	0.00	0.00
Net profits for the year.....	139,868.55	118,876.97	+ 20,991.58
Add—			
Contributions from public revenues.....	146,776.13	158,074.38	— 11,298.25
Total accruals for the year.....	286,644.68	276,951.35	+ 9,693.33
Add—			
Reserve balance at the beginning of the year.....	2,514,739.45	2,237,788.10	+ 276,951.35
Reserve balance at the end of the year (see balance sheet).....	2,801,384.13	2,514,739.45	+ 286,644.68
MANILA RAILROAD PURCHASE BOND SINKING FUND:			
Operating revenue:			
Interest on U. S. Liberty bonds.....	10,390.55	770.00	+ 9,620.55
Interest on deposits (Philippine National Bank).....	269.50	0.00	+ 269.50
	10,660.05	770.00	+ 9,890.05
Operating expense.....	0.00	0.00	0.00
Net profits for the year.....	10,660.05	770.00	+ 9,890.05
Add—			
Contributions from public revenues.....	149,884.36	154,970.66	— 5,086.30
Total accruals for the year.....	160,544.41	155,740.66	+ 4,803.75
Add—			
Reserve balance at the beginning of the year.....	155,740.66	0.00	+ 155,740.66
Reserve balance at the end of the year (see balance sheet).....	316,285.07	155,740.66	+ 160,544.41
THE PROPERTY INSURANCE FUND:			
Operating revenue:			
Interest on loans to provinces and municipalities.....	270.83	550.55	— 279.72
Insurance premiums.....	30,328.54	26,765.75	+ 3,562.79
	30,599.37	27,316.30	+ 3,283.07
Operating expense:			
Losses on account of fires, typhoons, etc.	275,493.18	20,697.19	+ 254,795.99
Net profits for the year.....	(244,893.81)	6,619.11	— 251,512.92

*Bureau of the Treasury—Continued.**Operation Statement—Continued.*

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
LAND TITLE ASSURANCE FUND:			
Operating revenue:			
Fees for registering land titles.....	₱23,856.91	₱11,644.79	+ ₱12,212.12
Earnings from investments and securities.....	2,872.13	3,452.17	- 580.04
	26,729.04	15,096.96	+ 11,632.08
Operating expense:			
Contingent service	12.48	11.72	+ .76
Net profits for the year.....	26,716.56	15,085.24	+ 11,631.32
THE FIDELITY INSURANCE FUND:			
Operating revenue:			
Interest on investments.....	1,575.00	1,580.84	- 5.84
Premium on fidelity bonds.....	82,406.42	73,362.58	+ 9,043.84
	83,981.42	74,943.42	+ 9,038.00
Operating expense:			
Supervisory and clerical service.....	2,142.00	1,873.75	+ 268.27
Shortages and losses paid.....	21,668.03	38,778.33	- 17,110.30
	23,810.03	40,652.06	- 16,842.03
Net profits for the year.....	60,171.39	34,291.36	+ 25,880.03
OTHER OPERATING REVENUE:			
Interest on unconverted agricultural bank loans.....	55,314.69	59,005.22	- 3,690.53
Interest on Manila Railroad loans.....	11,266.67	2,675.00	+ 8,591.67
Premium on exchange.....	0.00	20,000.00	- 20,000.00
	66,581.36	81,680.22	- 15,098.86
Net profits for the year (all accounts) (see statement of capital account)	710,334.06	708,215.90	+ 2,118.16

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
National Defense.....	₱267.74	0.00	+ ₱267.74
Compensation of personnel on duty with the Philippine National Guard	267.74	0.00	+ 267.74
Net cost of general welfare service (see statement of capital account) ..	267.74	0.00	+ 267.74

THE CURRENCY RESERVE FUND, ACT 2776.

Operation Statement.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Gold Standard Parity Fund:			
Operating income—			
Interest on bank deposits.....	₱2,045,220.65	₱1,187,496.17	+ ₱857,724.48
Interest on Manila Railroad Company loans.....	213,810.00	243,684.13	- 29,874.13
Interest on provincial and municipal loans.....	85,114.01	117,302.72	- 32,188.71
Interest on Central Government loans.....	17,226.00	9,824.87	+ 7,401.13
Seigniorage.....	0.00	57,801.72	- 57,801.72
New minor coins from the United States.....	235,800.00	173,000.00	+ 62,800.00
Premium on exchange.....	30,656.02	17,817.90	+ 12,838.12
Other income.....	464.45	29.96	+ 434.49
	<u>2,628,291.13</u>	<u>1,806,957.47</u>	+ 821,333.66
Operating expense—			
Administrative and supervisory service.....	519.60	554.55	- 34.95
Traveling expense.....	183.75	1,856.92	- 1,673.17
Money boxes and sacks.....	4,320.84	2,285.39	+ 2,035.45
Printing and engraving currency.....	163,465.67	92,393.91	+ 71,071.76
Coinage expense.....	395,585.65	159,562.92	+ 236,022.73
Other expense.....	3,123.71	2,193.66	+ 930.05
	<u>567,199.22</u>	<u>258,847.35</u>	+ 308,351.87
Net gain for the year.....	2,061,091.91	1,548,110.12	+ 512,981.79
Deduct—Transfer to Central Government.....	0.00	1,465,527.32	- 1,465,527.32
Increase in parity fund during the year.....	2,061,091.91	82,582.80	+ 1,978,509.11
Treasury Certificate Redemption Fund:			
Certificates issued during the year.....	73,680,000.00	36,990,000.00	+ 36,690,000.00
Certificates retired during the year.....	46,802,854.00	9,602,850.00	+ 37,200,004.00
Increase in certificates redemption fund during the year.....	26,877,146.00	27,387,150.00	- 510,004.00
Total increase in currency reserve fund during the year.....	28,938,237.91	27,469,732.80	+ 1,468,505.11
Balance at the beginning of the year.....	83,610,970.82	56,141,238.02	+ 27,469,732.80
Balance at the end of the year (see balance sheet).....	112,549,208.73	83,610,970.82	+ 28,938,237.91

REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

PHILIPPINE MINT.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Current assets.....	₱99,981.81	Capital	₱99,981.81
Cash, collecting and disbursing officers.....	4,000.00	Current capital	99,981.81
Drawing account, Insular Treasury.....	95,981.81		
Total assets.....	99,981.81	Total liabilities.....	99,981.81

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₱100,000.00		
Public service appropriation, 1918, Act 2738.....	100,000.00		
Reversions of authorizations in excess of requirements.....	0.00		
Net authorizations.....	100,000.00		
Conversions and balances:			(New Account)
Appropriation charges.....	18.19		
Miscellaneous service.....	18.19		
Appropriation balances carried forward.....	99,981.81		
Public service appropriation.....	99,981.81		
Total conversions and balances.....	100,000.00		

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱18.19	Allotments from public revenues.....	₱100,000.00
Balance, December 31, 1918 (see balance sheet)	99,981.81		
Total debits.....	100,000.00	Total credits.....	100,000.00

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Other economic development.....	₱18.19		
Expense:			
Contingent expense	18.19		(New Account)
Net cost of general welfare service (see statement of capital account).....	18.19		

BUREAU OF PRINTING.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₹597,194.87	Capital	₹633,116.43
Land	129,612.00	Fixed capital	597,194.87
Buildings	188,395.22	Current capital	35,921.56
Motor vehicles and accessories.....	4,819.76	Treasury advances.....	649,160.64
Other land transportation equipment.....	2,199.90	Current liabilities.....	51,557.07
Industrial machinery and implements.....	513,728.77	Accounts payable	33,693.60
Hand tools	7,885.58	Accrued leave payable.....	17,863.47
Furniture and office equipment.....	47,965.64		
Fire protection equipment.....	2,404.49		
Telegraph, telephone and cable instruments and apparatus.....	1,511.48		
Other equipment.....	88,066.64		
Accrued depreciation	(389,394.61)		
Working assets.....	649,160.64		
Supplies and materials.....	393,230.64		
Sales stock	202,978.66		
Work in process	52,542.52		
Deferred charges (prepayments).....	408.82		
Current assets.....	87,478.63		
Accounts receivable.....	247,656.25		
Cash—disbursing officers	1,000.00		
Drawing account Insular Treasury (overdraft)	(161,177.62)		
Total assets.....	1,333,834.14	Total liabilities.....	1,333,834.14

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Authorizations:			
New appropriations for the year.....	₹929,198.00	₹751,127.46	+ ₹178,070.54
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	720,098.00	556,690.00	+ 163,408.00
Emergency Board allotment.....	99,100.00	136,100.00	— 37,000.00
Deficiency appropriation, 1918, Act 2783; 1917, Act 2734.....	110,000.00	57,728.97	+ 52,271.03
Indefinite appropriation, Act 357.....	0.00	608.49	— 608.49
Appropriation balances from prior year.....	2,129.67	(18,159.91)	+ 20,289.58
Public service appropriation, 1917, Act 2672; 1916, Act 2540	2,129.67	(18,159.91)	+ 20,289.58
Reversions of authorizations in excess of requirements.....	(228.09)	(249.47)	+ 21.38
Net authorizations.....	931,099.58	732,718.08	+ 198,381.50
Conversions and balances:			
Appropriation charges.....	895,178.02	730,588.41	+ 164,589.61
Salaries	81,307.19	91,013.42	— 9,706.23
Wages	246,850.36	242,077.23	+ 4,773.13
Travel expense of personnel.....	1,142.05	1,318.26	— 176.21
Freight, express and delivery service.....	3,476.58	2,933.05	+ 543.53
Postal, telegraph, telephone and cable service.....	994.13	944.90	+ 49.23
Illumination and power service.....	497.76	618.00	— 120.24
Miscellaneous service	4,192.40	6,640.28	— 2,447.88
Consumption of supplies and materials.....	530,000.00	353,728.35	+ 176,271.65
Cash contributions and gratuities (other than to local governments)	8,991.45	7,288.95	+ 1,702.50
Maintenance and repair (contract payments only).....	1,296.35	923.70	+ 372.65
Purchase of equipment.....	16,208.11	21,186.42	— 4,978.31
Deterioration of supplies and sales stock.....	192.04	1,915.85	— 1,723.81
Extraordinary losses.....	29.60	0.00	+ 29.60
Appropriation balances carried forward.....	35,921.56	2,129.67	+ 33,791.89
Public service appropriation, 1918, Act 2727; 1917, Act 2672	35,921.56	2,129.67	+ 33,791.89
Total conversions and balances.....	931,099.58	732,718.08	+ 198,381.50

Bureau of Printing—Continued.

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₱626,795.62	Dropped by sale.....	₱2,268.49
Acquisitions by purchase.....	16,208.11	Depreciation accruals.....	43,291.77
Inventory adjustments.....	1.05	Losses.....	73.44
		Dropped by interbureau transfer.....	176.21
		Balance, December 31, 1918 (see balance sheet).....	597,194.87
Total debits.....	643,004.78	Total credits.....	643,004.78

Statement of Capital Account.

Debits.		Credits.	
General Welfare service.....	₱1,065.19	Balance, December 31, 1917.....	₱628,925.29
Contribution to other bureaus.....	176.21	Prior year adjustment:	
Losses of fixed property.....	73.44	Inventory adjustments (fixed prop-	
Reversions of excess public revenue allot-		erty).....	1.05
ments.....	228.09		
Contributions to public revenues.....	1,061,044.23	Balance, December 31, 1917, as adjusted....	628,926.34
Capital value of fixed assets sold.....	2,268.49	Net profits for the year (see operation	
		statement).....	137,579.25
Balance, December 31, 1918 (see balance		Allotments from public revenues.....	929,198.00
sheet).....	633,116.43	Sales of fixed property.....	2,268.49
Total debits.....	1,697,972.08	Total credits.....	1,697,972.08

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
National Defense:			
Compensation of employees on duty with the Philippine National			
Guard.....	₱1,065.19	₱3,226.26	— ₱2,161.07

Operation Statement.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Operating revenue:			
Sales of manufactured products.....	₱323,494.92	₱286,092.89	+ ₱37,402.03
Less cost of goods sold.....	(311,799.47)	(273,794.82)	— 38,004.65
Production account.....	335,908.91	299,545.79	+ 36,363.12
Service income.....	710,217.82	533,995.79	+ 176,222.03
Incidental receipts.....	953.56	910.14	+ 43.42
	1,058,775.74	846,749.79	+ 212,025.95
Operating expense:			
Administrative, supervisory, technical and clerical service.....	98,207.77	108,250.92	— 10,043.15
Labor.....	241,745.04	235,240.25	+ 6,504.79
Consumption of supplies.....	516,251.83	351,998.27	+ 164,253.56
Maintenance of plant and equipment.....	451.59	711.43	— 259.84
Depreciation of plant and equipment.....	43,291.77	32,363.64	+ 10,928.13
Other expense.....	21,248.49	9,974.86	+ 11,273.63
	921,196.49	738,539.37	+ 182,657.12
Net profits for the year.....	137,579.25	108,210.42	+ 29,368.83

BUREAU OF JUSTICE.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₹81,516.70	Capital.....	₹81,516.70
Furniture and office equipment.....	81,516.70	Fixed capital.....	81,516.70
Fiduciary assets.....	2,297.67	Current capital.....	0.00
Drawing account, Insular Treasury....	2,297.67	Public and private trusts.....	2,297.67
Current assets.....	34,054.15	Intestate estates.....	2,297.67
Accounts receivable.....	998.80	Current liabilities.....	34,054.15
Cash, disbursing officers.....	227.42	Accounts payable.....	1,743.86
Drawing account, Insular Treasury....	32,827.93	Accrued leave payable.....	32,310.29
Total assets.....	117,868.52	Total liabilities.....	117,868.52

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₹136,400.00	₹135,598.00	+ ₹802.00
Public service appropriation, 1918, Act 2727; 1917, Act 2672.	131,750.00	132,518.00	- 768.00
Emergency Board allotment.....	4,650.00	3,080.00	+ 1,570.00
Reversions of authorizations in excess of requirements.....	(9,999.82)	(5,617.28)	- 4,382.54
Net authorizations.....	126,400.18	129,980.72	- 3,580.54
Conversions and balances:			
Appropriation charges.....	126,400.18	129,980.72	- 3,580.54
Salaries.....	101,474.40	109,410.12	- 7,935.72
Wages.....	3,579.59	3,516.82	+ 62.77
Travel expense of personnel.....	2,850.00	2,912.74	- 62.74
Freight, express and delivery service.....	17.00	23.08	- 6.08
Postal, telegraph, telephone and cable service.....	3,220.00	2,382.35	+ 837.65
Illumination and power service.....	2,085.00	1,485.40	+ 599.60
Miscellaneous service.....	975.44	303.89	+ 671.55
Rental of buildings and grounds.....	2,620.00	2,468.93	+ 151.07
Consumption of supplies and materials.....	4,370.00	4,044.60	+ 325.40
Printing and binding reports, documents and publications.....	1,008.75	201.65	+ 807.10
Maintenance and repair (contract payments only).....	400.00	469.35	- 69.35
Purchase of equipment.....	3,800.00	2,761.79	+ 1,038.21
Appropriation balances carried forward.....	0.00	0.00	0.00
Total conversions and balances.....	126,400.18	129,980.72	- 3,580.54

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₹72,695.19	Balance, December 31, 1918 (see balance sheet)	₹81,516.70
Acquisitions by purchase.....	3,800.00		
Acquisitions by interbureau transfer.....	5,021.51		
Total debits.....	81,516.70	Total credits.....	81,516.70

Bureau of Justice—Continued.

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱119,079.33	Balance, December 31, 1917.....	₱72,695.19
Reversions of excess public revenue allotments.....	9,999.82	Contributions of fixed property from other bureaus.....	5,021.51
Contributions to public revenues.....	3,520.85	Allotments from public revenues.....	136,400.00
Balance, December 31, 1918 (see balance sheet).....	81,516.70		
Total debits.....	214,116.70	Total credits.....	214,116.70

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Law and order.....	₱119,079.33	₱125,095.39	— ₱6,016.06
Expense:			
Supervisory, technical and clerical service.....	105,053.99	109,410.12	— 4,356.13
Other expense.....	17,546.19	17,808.81	— 262.62
Depreciation of equipment.....	0.00	2,727.21	— 2,727.21
	122,600.18	129,946.14	— 7,345.96
Incidental receipts:			
Service receipts (services rendered Philippine National Bank by employees of Bureau of Justice).....	3,476.85	4,814.45	— 1,337.60
Other.....	44.00	36.30	+ 7.70
	3,520.85	4,850.75	— 1,329.90
Net cost of general welfare service (see statement of capital account) ..	119,079.33	125,095.39	— 6,016.06

THE PUBLIC UTILITY COMMISSION.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₹9,711.04	Capital.....	₹9,784.96
Furniture and office equipment.....	9,711.04	Fixed capital.....	9,711.04
Current assets.....	12,624.92	Current capital.....	73.92
Accounts receivable.....	730.00	Current liabilities.....	12,551.00
Cash, disbursing officer.....	80.30	Accounts payable.....	606.57
Drawing account, Insular Treasury.....	11,814.62	Accrued leave payable.....	11,944.43
Total assets.....	22,335.96	Total liabilities.....	22,335.96

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₹42,452.00	₹113,007.12	- ₹70,555.12
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	42,452.00	45,540.00	- 3,088.00
Emergency Board allotment.....	0.00	10,259.83	- 10,259.83
Restorations, F. Y. 1913, 1914, 1915 and 1916 for public service.....	0.00	56,737.29	- 56,737.29
Deficiency appropriation for public service, 1917, Act 2734.....	0.00	470.00	- 470.00
Appropriation balances from prior year.....	0.00	0.00	0.00
Reversions of authorizations in excess of requirements.....	(4,520.99)	(53,984.90)	+ 49,463.91
Net authorizations.....	37,931.01	59,022.22	- 21,091.21
Conversions and balances:			
Appropriation charges.....	37,857.09	59,022.22	- 21,165.13
Salaries.....	31,388.79	29,572.74	+ 1,816.05
Wages.....	360.00	360.00	0.00
Travel expense of personnel.....	1,424.45	660.54	+ 763.91
Postal, telegraph, telephone and cable service.....	635.40	435.80	+ 199.60
Miscellaneous service.....	1,126.73	10,510.10	- 9,383.37
Rental of buildings and grounds.....	1,800.00	1,800.00	0.00
Consumption of supplies and materials.....	936.01	553.88	+ 382.13
Printing and binding reports, documents and publications.....	41.05	476.95	- 435.90
Maintenance and repair (contract payments only).....	51.58	31.75	+ 19.83
Purchase of equipment.....	93.08	47.25	+ 45.83
Prior year charges.....	0.00	14,573.21	- 14,573.21
Appropriation balances carried forward.....	73.92	0.00	+ 73.92
Public service appropriation, 1918, Act 2727.....	73.92	0.00	+ 73.92
Total conversions and balances.....	37,931.01	59,022.22	- 21,091.21

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₹9,839.96	Dropped by sale.....	₹11.50
Acquisitions by purchase.....	93.08	Depreciation accruals.....	149.76
Acquisitions by interbureau transfer.....	161.40	Losses.....	6.00
		Dropped by interbureau transfer.....	216.14
		Balance, December 31, 1918 (see balance sheet).....	9,711.04
Total debits.....	10,094.44	Total credits.....	10,094.44

The Public Utility Commission—Continued.

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱37,850.76	Balance, December 31, 1917.....	₱9,839.96
Losses of fixed property.....	6.00	Allotments from public revenues.....	42,452.00
Reversions of excess public revenue allotments.....	4,520.99	Contributions from other bureaus (fixed property).....	161.40
Capital value of fixed property sold.....	11.50	Sales of fixed property.....	11.50
Contributions of fixed property to other bureaus.....	216.14		
Contributions to public revenues.....	74.51		
Balance, December 31, 1918 (see balance sheet).....	9,784.96		
Total debits.....	52,464.86	Total credits.....	52,464.86

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Regulation of public utilities.....	₱37,672.52	₱44,320.80	-₱6,648.28
Expense:			
Compensation of members and clerical service.....	31,570.55	29,932.74	+ 1,637.81
Depreciation of equipment.....	149.76	34.92	+ 114.84
Other expense.....	6,015.22	14,469.02	- 8,453.80
	37,735.53	44,436.68	- 6,701.15
Incidental receipts:			
Sales of annual reports, certified copies of testimonies, etc.....	63.01	115.88	- 52.87
National defense.....	178.24	0.00	+ 178.24
Compensation of personnel on duty with the Philippine National Guard.....	178.24	0.00	+ 178.24
Net cost of general welfare service (see statement of capital account)...	37,850.76	44,320.80	- 6,470.04

CODE COMMITTEE.

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.
Authorizations:		
New appropriations for the year.....	₹0.00	₹43,384.81
Public service appropriation, 1917, Act 2672.....	0.00	38,896.00
Emergency Board allotment.....	0.00	4,488.81
Appropriation balances from prior year.....	0.00	0.00
Reversions of authorizations in excess of requirements.....	0.00	(4,607.78)
Net authorizations.....	0.00	38,777.03
Conversions and balances:		
Appropriation charges.....	0.00	38,777.03
Salaries.....	0.00	35,170.43
Wages.....	0.00	258.38
Travel expense of personnel.....	0.00	1,780.68
Freight, express and delivery service.....	0.00	22.40
Postal, telegraph, telephone and cable service.....	0.00	91.35
Illumination and power service.....	0.00	89.79
Miscellaneous service.....	0.00	4.93
Rental of buildings and grounds.....	0.00	900.00
Consumption of supplies and materials.....	0.00	67.32
Printing and binding reports, documents and publications.....	0.00	391.75
Appropriation balances carried forward.....	0.00	0.00
Total conversions and balances.....	0.00	38,777.03

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.
Legislation	₹0.00	₹38,779.82
Expense:		
Compensation of members and clerical service.....	0.00	35,170.43
Depreciation of equipment.....	0.00	27.79
Other expense.....	0.00	3,606.60
	0.00	38,804.82
Incidental receipts:		
Proceeds from sale of waste property.....	0.00	25.00
Net cost of general welfare service (see statement of capital account).....	0.00	38,779.82

No transactions during 1918.

THE PHILIPPINE LIBRARY AND MUSEUM.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₱687,724.40	Capital	₱687,724.40
Buildings	174,650.04	Fixed capital.....	687,724.40
Land transportation equipment.....	189.82	Current capital.....	0.00
Hand tools.....	314.49	Treasury advances.....	131.22
Books, furniture and office equipment.....	446,673.33	Current liabilities.....	13,315.35
Industrial and scientific exhibits.....	29,669.22	Accounts payable.....	5,350.66
Other equipment.....	36,227.50	Accrued leave payable.....	7,964.69
Working assets.....	131.22		
Supplies and materials.....	131.22		
Current assets.....	13,315.35		
Accounts receivable.....	583.90		
Cash, collecting and disbursing officers.....	2,107.45		
Drawing account, Insular Treasury.....	10,624.00		
Total assets.....	701,170.97	Total liabilities.....	701,170.97

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₱187,413.67	₱145,348.00	+ ₱42,065.67
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	181,212.00	145,348.00	+ 35,864.00
Appropriation transferred to Bureau of Commerce and Industry, Act 2727.....	(6,598.33)	0.00	- 6,598.33
Emergency Board allotment.....	800.00	0.00	+ 800.00
Appropriation for students, library and bibliography science, Act 2746.....	12,000.00	0.00	+ 12,000.00
Appropriation balances from prior year.....	(671.60)	2,500.00	- 3,171.60
Public service appropriation, 1917, Act 2672; 1916, Act 2540.....	(671.60)	2,500.00	- 3,171.60
Reversions of authorizations in excess of requirements.....	(31,035.59)	(21,725.81)	- 9,309.78
Net authorizations.....	155,706.48	126,122.19	+ 29,584.29
Conversions and balances:			
Appropriation charges.....	155,706.48	126,793.79	+ 28,912.69
Salaries.....	86,997.86	84,257.66	+ 2,740.20
Wages.....	18,115.81	11,737.42	+ 6,378.39
Travel expense of personnel.....	4,292.00	1,907.09	+ 2,384.91
Freight, express and delivery service.....	324.82	97.80	+ 227.02
Postal, telegraph, telephone and cable service.....	1,455.56	2,059.88	- 604.32
Illumination and power service.....	4,137.13	3,900.75	+ 236.38
Miscellaneous service.....	2,939.75	1,938.01	+ 1,001.74
Consumption of supplies and materials.....	7,225.89	5,326.01	+ 1,899.88
Printing and binding reports, documents and publications.....	81.70	2,700.00	- 2,618.30
Cash contributions and gratuities (other than to local governments).....	4,046.60	0.00	+ 4,046.60
Maintenance and repair (contract payments only).....	236.29	230.67	+ 5.62
Purchase of equipment.....	25,853.07	12,638.50	+ 13,214.57
Appropriation balances carried forward.....	0.00	(671.60)	+ 671.60
Public service appropriation, 1917, Act 2672.....	0.00	(671.60)	+ 671.60
Total conversions and balances.....	155,706.48	126,122.19	+ 29,584.29

The Philippine Library and Museum—Continued.

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₱660,805.77	Dropped by sale.....	₱157.24
Acquisitions by purchase.....	25,853.07	Losses.....	3.00
Acquisitions by interbureau transfer.....	1,941.94	Dropped by interbureau transfer.....	716.14
		Balance, December 31, 1918 (see balance sheet).....	687,724.40
Total debits.....	688,600.78	Total credits.....	688,600.78

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱127,808.23	Balance, December 31, 1917.....	₱660,134.17
Losses of fixed property.....	3.00	Allotments from public revenues.....	187,413.67
Reversions of excess public revenue allotments.....	31,035.59	Contributions of fixed property from other bureaus.....	1,941.94
Contributions to public revenues.....	2,202.42	Sales of fixed property.....	157.24
Capital value of fixed property sold.....	157.24		
Contributions to other bureaus (fixed property).....	716.14		
Balance, December 31, 1918 (see balance sheet).....	687,724.40		
Total debits.....	849,647.02	Total credits.....	849,647.02

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Public Education.....	₱127,703.42	₱111,930.88	+ ₱15,772.54
Expense:			
Supervisory, technical and clerical service.....	86,897.55	84,160.85	+ 2,736.70
Labor.....	18,111.31	11,699.93	+ 6,411.38
Consumption of supplies.....	7,225.89	5,326.01	+ 1,899.88
Travel expense of personnel.....	1,919.50	1,907.09	+ 12.41
Illumination and power service.....	4,137.13	3,900.75	+ 236.38
Postal, telegraph, telephone and cable service.....	1,455.56	2,059.88	— 604.32
Printing and binding.....	81.70	2,700.00	— 2,618.30
Subscriptions to periodicals and other expense.....	3,500.86	2,266.48	+ 1,234.38
Contributions and gratuities.....	6,419.10	0.00	+ 6,419.10
	129,748.60	114,020.99	+ 15,727.61
Incidental receipts:			
Service receipts (Fees collected by the Division of Archives, and fines on overdue library books).....	2,045.18	2,090.11	— 44.93
National defense.....	104.81	134.30	— 29.49
Compensation of personnel on duty with the Philippine National Guard.....	104.81	134.30	— 29.49
Net cost of general welfare service (see statement of capital account)...	127,808.23	112,065.18	+ 15,743.05

REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

BUREAU OF PRISONS—PRISON DIVISION.

Balances Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....		Capital	
Land.....	₱1,933,171.19	Fixed capital.....	₱1,933,171.19
Buildings and improvements.....	314,422.27	Current capital.....	25,000.00
Docks and wharves.....	1,172,850.88	Treasury advances.....	277,285.03
Telegraph, telephone and cable lines.....	23,000.00	Current liabilities.....	61,442.83
Irrigation systems.....	2,500.00	Accounts payable.....	25,228.24
Water supply systems.....	9,867.41	Accrued leave payable.....	36,214.59
Highways, bridges and ferries.....	44,710.37		
Watercraft and appurtenances.....	45,500.00		
Motor vehicles and accessories.....	31,882.50		
Other land transportation equipment.....	49,062.80		
Industrial machinery and implements.....	41,033.53		
Hand tools.....	42,824.74		
Furniture and office equipment.....	21,537.88		
Ordnance.....	83,484.61		
Technical and scientific equipment.....	18,035.71		
Fire protection equipment.....	10,933.70		
Telegraph and telephone equipment.....	3,412.70		
Other equipment.....	2,790.76		
	15,321.30		
Working assets.....	277,285.03		
Supplies and materials.....	277,099.83		
Deferred charges.....	185.20		
Current assets.....	86,442.83		
Accounts receivable.....	24,029.48		
Cash, collecting and disbursing officers.....	29,205.11		
Drawing account, Insular Treasury.....	33,208.24		
Total assets.....	2,296,899.05	Total liabilities.....	2,296,899.05

Bureau of Prisons—Prison Division—Continued.

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	*928,227.15	*824,838.00	+ *103,389.15
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	757,380.15	730,638.00	+ 26,742.15
Emergency Board allotment.....	170,847.00	0.00	+ 170,847.00
Deficiency appropriation, Act 2734.....	0.00	69,200.00	- 69,200.00
Appropriation for tuberculosis prisoners, maintenance, etc., Act 2695.....	0.00	25,000.00	- 25,000.00
Appropriation balances from prior year.....	26,840.43	1,498.49	+ 25,341.94
Public service appropriation, 1917, Act 2672; 1916, Act 2540.....	1,840.43	1,498.49	+ 341.94
Appropriation for tuberculosis prisoners, maintenance, etc., Act 2695.....	25,000.00	0.00	+ 25,000.00
Reversions of authorizations in excess of requirements.....	(79,078.40)	(9,706.88)	- 69,371.52
Net authorizations.....	875,989.18	816,629.61	+ 59,359.57
Conversions and balances:			
Appropriation charges.....	850,989.18	789,789.18	+ 61,200.00
Salaries.....	176,264.37	199,532.35	- 23,267.98
Wages.....	23,412.24	23,007.68	+ 404.56
Travel expense of personnel.....	3,271.37	2,686.73	+ 584.64
Freight, express and delivery service.....	5,532.95	4,917.74	+ 615.21
Postal, telegraph, telephone and cable service.....	3,276.75	2,993.97	+ 282.78
Illumination and power service.....	21,584.73	25,957.44	- 4,372.71
Miscellaneous service.....	24,867.10	26,647.20	- 1,780.10
Consumption of supplies and materials.....	559,462.19	464,961.67	+ 94,500.52
Printing and binding reports, documents and publications.....	0.00	6.00	- 6.00
Cash contributions and gratuities (other than to local gov- ernments).....	6,035.83	6,991.07	- 955.24
Travel expense of persons not government employees.....	11,567.00	13,998.99	- 2,431.99
Maintenance and repair (contract payments only).....	3,819.44	7,146.81	- 3,327.37
Purchase of equipment.....	10,850.65	9,520.10	+ 1,330.55
Deterioration of supplies and sales stock.....	1,044.56	1,283.47	- 238.91
Extraordinary losses.....	0.00	137.96	- 137.96
Appropriation balances carried forward.....	25,000.00	26,840.43	- 1,840.43
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	0.00	1,840.43	- 1,840.43
Appropriation for tuberculosis prisoners, maintenance, etc., Act 2695.....	25,000.00	25,000.00	0.00
Total conversions and balances.....	875,989.18	816,629.61	+ 59,359.57

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	*1,935,154.32	Dropped by sale.....	*1,451.80
Acquisitions by purchase.....	10,850.65	Depreciation accruals.....	5,183.07
Acquisitions by interbureau transfer.....	616.00	Losses.....	3,695.31
		Dropped by interbureau transfer.....	1,033.83
		Inventory adjustment.....	2,085.77
		Balance, December 31, 1918 (see balance sheet).....	1,933,171.19
Total debits.....	1,946,620.97	Total credits.....	1,946,620.97

REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

Bureau of Prisons—Prison Division—Continued.

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱555,016.80	Balance, December 31, 1917.....	₱1,961,994.75
Contributions to other bureaus.....	1,033.83	Prior year adjustments:	
Losses of fixed property.....	3,695.31	Inventory credits (fixed property).....	(2,085.77)
Reversions of excess public revenue allotments.....	79,078.40	Cancellation of prior year charges.....	2,666.70
Contributions to public revenues.....	296,207.95	Balance, December 31, 1917, as adjusted..	1,962,575.68
Capital value of fixed property sold.....	1,451.80	Allotments from public revenues.....	928,227.15
Balance, December 31, 1918 (see balance sheet)	1,958,171.19	Contributions from other bureaus.....	616.00
		Administrative fines and forfeitures.....	100.34
		Sales of fixed property.....	2,322.50
		Profits from sales of supplies and materials	813.61
Total debits.....	2,894,655.28	Total credits.....	2,894,655.28

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Public corrections.....	₱555,016.80	₱609,267.00	— ₱54,250.20
Expense:			
Administrative, supervisory and clerical service.....	176,264.37	199,532.35	— 23,267.98
Labor.....	23,412.24	23,007.68	+ 404.56
Consumption of supplies.....	552,693.44	457,292.89	+ 95,400.55
Light and power.....	21,584.73	25,957.44	— 4,372.71
Transportation of prisoners.....	11,567.00	13,998.99	— 2,431.99
Freight and cartage.....	5,532.95	4,917.74	+ 615.21
Contribution and allowances to prisoners.....	6,035.83	6,991.07	— 955.24
Maintenance of plant and equipment.....	10,588.19	14,815.59	— 4,227.40
Depreciation of plant and equipment.....	5,183.07	21,178.36	— 15,995.29
Other expense.....	32,459.78	33,755.33	— 1,295.55
	845,321.60	801,447.44	+ 43,874.16
Incidental receipts:			
Service receipts (charges for maintenance of provincial and city of Manila prisoners, sales of farm products, etc.).....	288,111.75	191,012.14	+ 97,099.61
Other receipts.....	2,193.05	1,168.30	+ 1,024.75
	290,304.80	192,180.44	+ 98,124.36
Net cost of general welfare service (see statement of capital account) ..	555,016.80	609,267.00	— 54,250.20

BUREAU OF PRISONS—BILIBID INDUSTRIAL DIVISION.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₱92,397.91	Capital	₱92,397.91
Watersupply systems.....	642.18	Fixed capital.....	92,397.91
Motor vehicles and accessories.....	309.15	Current capital.....	0.00
Other land transportation equipment.....	220.00	Treasury advances.....	104,145.25
Industrial machinery and implements.....	73,195.30	Current liabilities.....	3,471.15
Hand tools.....	6,518.42	Accrued leave payable.....	3,471.15
Furniture and office equipment.....	5,039.22		
Ordnance.....	63.80		
Technical and scientific equipment.....	506.55		
Fire protection equipment.....	159.32		
Telegraph and telephone equipment.....	12.00		
Other equipment.....	5,731.97		
Working assets.....	104,145.25		
Work in process.....	59,928.79		
Sales stock.....	44,050.88		
Deferred charges.....	165.58		
Current assets.....	3,471.15		
Accounts receivable.....	38,566.89		
Cash, disbursing officer.....	5,341.99		
Drawing account, Insular Treasury (overdraft).....	(40,437.73)		
Total assets.....	200,014.31	Total liabilities.....	200,014.31

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Authorizations:			
New appropriations for the year.....	₱451,085.45	₱386,062.73	+ ₱65,022.72
Operating appropriation for public service, 1918, Act 2727; 1917, Act 2672.....	451,085.45	386,062.73	+ 65,022.72
Appropriation balances from prior year.....	0.00	0.00	0.00
Reversions of authorizations in excess of requirements.....	0.00	0.00	0.00
Net authorizations.....	451,085.45	386,062.73	+ 65,022.72
Conversions and balances:			
Appropriation charges.....	451,085.45	386,062.73	+ 65,022.72
Salaries.....	47,398.31	49,137.09	— 1,738.78
Wages.....	37,828.17	24,812.32	+ 13,015.85
Travel expense of personnel.....	1,009.61	1,528.00	— 518.39
Freight, express and delivery service.....	460.37	968.77	— 508.40
Postal, telegraph, telephone and cable service.....	1,056.00	1,443.05	— 387.05
Illumination and power service.....	18,383.02	15,106.25	+ 3,276.77
Miscellaneous service.....	945.89	594.77	+ 351.12
Consumption of supplies and materials.....	308,604.29	258,109.24	+ 50,495.05
Cash contributions and gratuities (other than to local gov- ernments).....	12,405.17	14,372.30	— 1,967.13
Maintenance and repair (contract payments only).....	54.11	21.00	+ 33.11
Purchase of equipment.....	4,665.58	3,844.75	+ 820.83
Deterioration of supplies and sales stock.....	4.50	0.00	+ 4.50
Extraordinary losses.....	0.00	297.00	— 297.00
Administrative expense.....	18,270.43	15,828.19	+ 2,442.24
Appropriation balances carried forward.....	0.00	0.00	0.00
Total conversions and balances.....	451,085.45	386,062.73	+ 65,022.72

Bureau of Prisons—Bilibid Industrial Division—Continued.

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₱89,409.84	Dropped by sale.....	₱920.60
Acquisitions by purchase.....	4,665.58	Depreciation accruals.....	903.80
Acquisitions by interbureau transfer.....	160.65	Dropped by interbureau transfer.....	13.76
		Balance, December 31, 1918 (see balance sheet)	92,397.91
Total debits.....	94,236.07	Total credits.....	94,236.07

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱12,861.43	Balance, December 31, 1917.....	₱89,409.84
Contributions to public revenues.....	492,771.46	Prior year adjustment:	
Capital value of fixed assets sold.....	920.60	Inventory adjustments (sales stock) ..	398.50
Contributions to other bureaus (fixed property)	13.76	Balance, December 31, 1917, as adjusted..	89,808.34
Balance, December 31, 1918 (see balance sheet)	92,397.91	Allotments from public revenues.....	451,085.45
		Contributions of fixed property from other bureaus	160.65
		Net profits for the year (see operation statement)	56,986.12
		Sales of fixed property.....	924.60
Total debits.....	598,965.16	Total credits.....	598,965.16

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Public corrections.....	₱12,405.17	₱14,372.30	- ₱1,967.13
Contributions to prisoners under Act 2489.....	12,405.17	14,372.30	- 1,967.13
National defense.....	456.26	0.00	+ 456.26
Compensation of personnel on duty with the Philippine National Guard.....	456.26	0.00	+ 456.26
Net cost of general welfare service (see statement of capital account) ..	12,861.43	14,372.30	- 1,510.87

Bureau of Prisons—Bilibid Industrial Division—Continued.

Operation Statement.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Manufacturing and repairing:			
Gross receipts from sales, repairing and other service.....	₱431,272.18	₱404,156.14	+ ₱27,116.04
Cost of sales, repairing and other service:			
Materials and supplies consumed.....	303,822.98	256,918.84	+ 46,904.14
Direct labor.....	35,836.57	26,820.18	+ 9,016.39
Administrative and supervisory service.....	59,161.73	46,115.30	+ 13,046.43
Heat, light and power.....	17,767.97	13,629.75	+ 4,138.22
Maintenance of plant and equipment.....	7,712.59	3,600.26	+ 4,112.33
Depreciation of plant and equipment.....	630.00	1,140.08	- 510.08
Other expense.....	862.20	909.56	- 47.36
Total.....	425,794.04	349,133.97	+ 76,660.07
Add goods and work in process at the beginning of the year.....	23,191.69	7,298.95	+ 15,892.74
Total.....	448,985.73	356,432.92	+ 92,552.81
Deduct goods and work in process at the end of the year.....	59,928.79	23,191.69	+ 36,737.10
Cost of goods, repair and other work completed during the year.....	389,056.94	333,241.23	+ 55,815.71
Add finished sales stock on hand at the beginning of the year.....	20,611.80	16,015.22	+ 4,596.58
Total.....	409,668.74	349,256.45	+ 60,412.29
Deduct finished sales stock on hand at the end of the year.....	44,050.88	20,611.80	+ 23,439.08
Cost of sales, repairing and other service.....	365,617.86	328,644.65	+ 36,973.21
Deduct work performed by the Bilibid Industrial Division, for its own benefit.....	7,669.48	3,579.26	+ 4,090.22
Net cost of sales, repairing and other service.....	357,948.38	325,065.39	+ 32,882.99
Gross profit from sales and repair service.....	73,323.80	79,090.75	- 5,766.95
Selling and general expense:			
Administrative and supervisory service.....	9,895.12	17,544.09	- 7,648.97
Labor.....	1,924.40	2,270.11	- 345.71
Consumption of supplies.....	3,193.97	823.25	+ 2,370.72
Freight and cartage.....	460.37	968.77	- 508.40
Other expense.....	863.82	1,824.83	- 961.01
Total.....	16,337.68	23,431.05	- 7,093.37
Net profits for the year.....	56,986.12	55,659.70	+ 1,326.42

BUREAU OF AGRICULTURE.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property	₱1,057,429.66	Capital	₱1,269,994.73
Land	153,350.25	Fixed capital	1,057,429.66
Buildings	515,344.00	Current capital	212,565.07
Docks and wharves.....	933.86	Treasury advances	44,851.30
Telegraph, telephone and cable lines.....	1,410.88	Current liabilities	141,471.78
Irrigation, head-control, canals and laterals	2,141.69	Accounts payable	52,533.83
Artesian wells	6,509.14	Accrued leave payable.....	88,937.95
Highways, bridges and ferries.....	12,903.39		
Watercraft and appurtenances.....	1,542.84		
Motor vehicles and accessories.....	57,600.30		
Other land transportation equipment.....	48,370.61		
Industrial machinery and implements.....	58,220.12		
Hand tools.....	4,598.12		
Furniture and office equipment.....	89,454.65		
Industrial and scientific exhibits.....	1,347.50		
Ordnance	1,441.93		
Technical and scientific equipment.....	83,147.10		
Fire protection equipment.....	683.76		
Telegraph and telephone equipment.....	133.60		
Other equipment	18,295.92		
Working assets	44,851.30		
Supplies and materials.....	1,904.50		
Sales stock.....	42,697.91		
Deferred charges	248.89		
Current assets	354,036.85		
Accounts receivable	73,284.74		
Cash, collecting and disbursing officers	33,185.45		
Drawing account, Insular Treasury.....	247,566.66		
Total assets	1,456,317.81	Total liabilities	1,456,317.81

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₱1,035,590.56	Dropped by sale.....	₱14,755.87
Acquisitions by purchase	48,159.05	Depreciation accruals	11,038.03
Acquisitions by construction	1,176.90	Losses	14,584.44
Natural increases of breeding animals (fixed property brought into account).....	13,350.50	Dropped by transfer to local governments.....	862.16
Acquisitions by interbureau transfer.....	296.75	Balance, December 31, 1918 (see balance sheet)	1,057,429.66
Inventory adjustments.....	96.40	Total credits	1,098,670.16
Total debits	1,098,670.16		

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱853,989.50	Balance, December 31, 1917.....	₱1,285,441.88
Losses of fixed property.....	14,584.44	Prior year adjustments:	
Capital value of fixed assets sold.....	14,755.87	Inventory credits (fixed property).....	96.40
Reversions of excess public revenue allotments	24,413.92	Cancellation of prior year charges.....	8,162.66
Contributions to public revenues.....	273,152.95	Balance, December 31, 1917, as adjusted	1,293,700.44
Balance, December 31, 1918 (see balance sheet)	1,269,994.73	Contributions of fixed property from other bureaus	296.75
Total debits	2,450,891.41	Allotments from public revenues.....	1,124,738.96
		Profits from sales of materials and supplies	1,824.27
		Sales of fixed property.....	16,980.49
		Fixed property brought into account.....	13,350.50
		Total credits	2,450,891.41

Bureau of Agriculture—Continued.

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₱1,124,738.96	₱1,503,966.00	— ₱379,227.04
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	900,466.00	881,456.00	+ 19,010.00
Emergency Board allotments.....	167,000.00	303,760.00	— 136,760.00
Appropriation for promotion of maguey industry, Act 2696.....	0.00	35,000.00	— 35,000.00
Appropriation for public works, Bureau of Agriculture, Act 2704.....	0.00	3,750.00	— 3,750.00
Appropriation for mutual insurance of work animals, Act 2682.....	0.00	30,000.00	— 30,000.00
Appropriation for immunized cattle insurance fund, Acts 2679 and 2651.....	0.00	250,000.00	— 250,000.00
Appropriation for construction of temporary buildings, and garages, fences and pens, Act 2736.....	25,000.00	0.00	+ 25,000.00
Appropriation for plant pests and disease apparatus, Act 2515, restoration of amount reverted December 31, 1917.....	621.96	0.00	+ 621.96
Deficiency appropriation for public service, Act 2783.....	31,651.00	0.00	+ 31,651.00
Appropriation balances from prior year.....	249,850.82	96,575.24	+ 153,275.58
Public service appropriation, 1917, Act 2772; 1916, Act 2540.....	(21,133.58)	0.00	— 21,133.58
Appropriation for Iloilo quarantine station, Act 1988.....	6,413.81	6,422.91	— 9.10
Appropriation for public works, Bureau of Agriculture, Acts 2264 and 2378.....	6,821.64	4,084.76	+ 2,736.88
Appropriation for breeding animals, Acts 2374 and 2497.....	0.00	33,347.95	— 33,347.95
Appropriation for plant pests and disease apparatus, Act 2515.....	0.00	621.96	— 621.96
Appropriation for immunized cattle insurance, Acts 2651 and 2548.....	2,170.10	52,097.66	— 49,927.56
Appropriation for immunized cattle insurance, Act 2679.....	208,555.80	0.00	+ 208,555.80
Appropriation for mutual insurance of work animals, Act 2682.....	29,981.56	0.00	+ 29,981.56
Public service appropriation, Act 2696 (fiber division).....	17,041.49	0.00	+ 17,041.49
Reversions of authorizations in excess of requirements.....	(24,413.92)	(3,333.18)	— 21,080.74
Net authorizations.....	1,350,175.86	1,597,208.06	— 247,032.20
Conversions and balances:			
Appropriation charges.....	1,137,610.79	1,347,357.24	— 209,746.45
Salaries.....	503,803.43	573,790.66	— 69,987.23
Wages.....	139,182.66	117,263.65	+ 21,919.01
Travel expense of personnel.....	181,929.76	183,001.21	— 1,071.45
Freight, express and delivery service.....	11,368.16	16,001.43	— 4,633.27
Postal, telegraph, telephone and cable service.....	17,236.34	15,754.78	+ 1,481.56
Illumination and power service.....	4,576.70	4,459.06	+ 117.64
Miscellaneous service.....	5,947.02	3,085.54	+ 2,861.48
Rental of buildings and grounds.....	3,271.92	2,905.38	+ 366.54
Consumption of supplies and materials.....	100,489.05	166,105.69	— 65,616.64
Printing and binding reports, documents and publications.....	14,384.25	9,421.85	+ 4,962.40
Cash contributions and gratuities (other than to local governments).....	40,160.08	52,764.29	— 12,604.21
Travel expense of persons not government employees.....	78.00	18.00	+ 60.00
Maintenance and repair (contract payments only).....	11,753.01	14,800.99	— 3,047.98
Purchase and construction of equipment.....	47,114.00	97,796.39	— 50,682.39
Purchase of public works.....	2,221.95	0.00	+ 2,221.95
Deterioration of supplies and sales stock.....	715.61	134.00	+ 581.61
Extraordinary losses.....	6,252.22	25,044.48	— 18,792.26
Cash contributions to local governments.....	47,126.63	65,009.84	— 17,883.21
Appropriation balances carried forward.....	212,565.07	249,850.82	— 37,285.75
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	0.00	(21,133.58)	+ 21,133.58
Appropriation for Iloilo animal quarantine station, Act 1988.....	6,372.00	6,413.81	— 41.81
Public service appropriation, Act 2696 (fiber division).....	6,452.53	17,041.49	— 10,588.96
Appropriation for public works, Bureau of Agriculture, Acts 1988 and 2264.....	6,553.92	6,821.64	— 267.72
Appropriation for immunized cattle insurance, Acts 2548 and 2651.....	1,116.37	2,170.10	— 1,053.73
Appropriation for immunized cattle insurance fund, Acts 2679 and 2651.....	143,400.11	208,555.80	— 65,155.69
Appropriation for mutual insurance of work animals, Act 2682.....	24,289.46	29,981.56	— 5,692.10
Appropriation for construction of temporary buildings, and garages, fences and pens, Act 2736.....	24,035.58	0.00	+ 24,035.58
Appropriation for plant pests and disease apparatus, Act 2515.....	345.10	0.00	+ 345.10
Total conversions and balances.....	1,350,175.86	1,597,208.06	— 247,032.20

Bureau of Agriculture—Continued.

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Development of agriculture.....	₱335,944.09	₱449,463.74	- ₱113,519.65
Expense:			
Administrative, supervisory, technical and clerical service.....	298,615.58	312,247.44	- 13,631.86
Labor	69,457.76	86,740.36	- 17,282.60
Consumption of supplies.....	46,598.85	62,615.08	- 16,016.23
Travel expense of personnel.....	59,887.42	54,905.74	+ 4,981.68
Printing and binding reports, documents, and publications.....	479.65	9,421.85	- 8,942.20
Freight and cartage.....	8,836.28	13,186.23	- 4,349.95
Postal, telegraph, telephone and cable service.....	7,897.31	10,535.11	- 2,637.80
Cash contributions and gratuities (other than to local gov- ernments)	12,756.33	52,764.29	- 40,007.96
Maintenance of plant and equipment.....	11,072.35	20,250.58	- 9,178.23
Depreciation of plant and equipment.....	5,519.02	319.25	+ 5,199.77
Other expense.....	8,762.78	7,471.67	+ 1,291.11
	<u>529,883.33</u>	<u>630,457.60</u>	<u>- 100,574.27</u>
Incidental receipts:			
Service receipts (grading fiber and sale of seeds and rentals)	193,939.24	180,993.86	+ 12,945.38
Suppression of animal diseases and plant pests.....	469,637.98	493,165.38	- 23,527.40
Expense:			
Administrative, supervisory, technical and clerical service.....	293,503.62	261,402.89	+ 32,100.73
Labor	37,673.67	26,833.54	+ 10,840.13
Consumption of supplies.....	22,359.01	94,881.15	- 72,522.14
Travel expense of personnel.....	119,239.27	128,095.47	- 8,856.20
Freight and cartage.....	2,410.21	2,815.20	- 404.99
Postal, telegraph, telephone and cable service.....	5,274.15	5,219.67	+ 54.48
Cash contributions and gratuities (other than to local gov- ernments)	23,403.75	0.00	+ 23,403.75
Maintenance of plant and equipment.....	4,975.22	5,414.63	- 439.41
Depreciation of plant and equipment.....	5,519.01	319.25	+ 5,199.76
Other expense.....	7,526.36	3,130.31	+ 4,396.05
	<u>521,884.27</u>	<u>528,112.11</u>	<u>- 6,227.84</u>
Incidental receipts:			
Service receipts (sale of serum, etc.).....	52,246.29	34,946.73	+ 17,299.56
Aid to local governments.....	47,988.79	65,009.84	- 17,021.05
Contribution of fixed property.....	862.16	0.00	+ 862.16
Cash contributions.....	47,126.63	65,009.84	- 17,883.21
National defense.....	418.64	140.33	+ 278.31
Compensation of personnel on duty with the Philippine National Guard	418.64	140.33	+ 278.31
Net cost of general welfare service (see statement of capital account) ..	853,989.50	1,007,779.29	- 153,789.79

BUREAU OF FORESTRY.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₦241,282.08	Capital	₦253,733.78
Land	91,359.00	Fixed capital	241,282.08
Buildings	68,797.92	Current capital	12,451.70
Highways, bridges and ferries.....	2,060.81		
Watercraft and appurtenances.....	6,980.91	Treasury advances.....	55.36
Motor vehicles and accessories.....	4,649.37		
Other land transportation equipment..	764.52	Current liabilities.....	48,278.61
Industrial machinery and implements	877.33	Accounts payable	15,121.01
Hand tools	3,592.60	Accrued leave payable	33,157.60
Furniture and office equipment.....	35,588.09		
Industrial and scientific exhibits.....	7,820.48		
Ordnance	3,596.26		
Technical and scientific equipment.....	13,910.21		
Fire protection equipment.....	256.21		
Telegraph and telephone equipment...	195.40		
Other equipment.....	832.97		
Working assets.....	55.36		
Deferred charges	55.36		
Current assets.....	60,730.31		
Accounts receivable	6,095.31		
Cash, disbursing officers	18,237.50		
Drawing account, Insular Treasury..	36,397.50		
Total assets.....	302,067.75	Total liabilities.....	302,067.75

Bureau of Forestry—Continued.

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year:	₱367,100.00	₱299,340.00	+ ₱67,760.00
Public service appropriation, 1918, Act 2727; 1917, Act 2627.	339,800.00	294,340.00	+ 45,460.00
Emergency Board allotment.	0.00	5,000.00	- 5,000.00
Deficiency appropriation for public service, Act 2783.	12,300.00	0.00	+ 12,300.00
Appropriation for construction of six forest stations, Act 2736	5,000.00	0.00	+ 5,000.00
Appropriation for construction of road, agricultural school-forest school, Los Baños, Act 2736.	10,000.00	0.00	+ 10,000.00
Appropriation balances from prior year:	2,914.41	12,931.41	- 10,017.00
Appropriation for land reforestation, Act 2649.	2,914.41	6,576.91	- 3,662.50
Appropriation for school of forestry, Los Baños, Act 2494.	0.00	6,069.65	- 6,069.65
Appropriation for Agusan reconnaissance (Bureau of Forestry) Act 2521.	0.00	284.85	- 284.85
Reversions of authorizations in excess of requirements.	(19,765.26)	(21,919.55)	+ 2,154.29
Net authorizations.	350,249.15	290,351.86	+ 59,897.29
Conversions and balances:			
Appropriation charges:	337,797.45	287,437.45	+ 50,360.00
Salaries	198,628.87	181,695.91	+ 16,932.96
Wages	39,844.30	26,518.46	+ 13,325.84
Travel expense of personnel.	43,378.16	37,281.24	+ 6,096.92
Freight, express and delivery service.	2,032.95	1,452.24	+ 580.71
Postal, telegraph, telephone and cable service.	4,508.54	3,622.10	+ 886.44
Illumination and power service.	1,567.25	1,352.24	+ 215.01
Miscellaneous service.	1,411.80	1,274.20	+ 137.60
Rental of buildings and grounds.	3,115.93	2,396.94	+ 718.99
Consumption of supplies and materials.	25,123.96	18,079.00	+ 7,044.96
Printing and binding reports, documents, and publications.	5,000.00	1,500.00	+ 3,500.00
Travel expense of persons not government employees.	93.00	0.00	+ 93.00
Maintenance and repair (contract payments only).	1,237.83	1,112.24	+ 125.59
Purchase and construction of equipment.	8,311.29	5,125.91	+ 3,185.38
Purchase of public works.	3,543.57	6,026.97	- 2,483.40
Appropriation balances carried forward.	12,451.70	2,914.41	+ 9,537.29
Appropriation for land reforestation, Act 2649.	995.27	2,914.41	- 1,919.14
Appropriation for construction of 6 forest stations, Act 2736	3,517.24	0.00	+ 3,517.24
Appropriation for construction of road at Los Baños, Act 2736	7,939.19	0.00	+ 7,939.19
Total conversions and balances.	350,249.15	290,351.86	+ 59,897.29

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.	₱230,303.21	Dropped by sale.	₱118.52
Acquisitions by purchase.	11,545.12	Depreciation accruals	671.76
Acquisitions by construction.	309.74	Losses	160.89
Acquisitions by interbureau transfer.	208.78	Dropped by interbureau transfer.	239.19
Inventory adjustments	105.59		
		Balance, December 31, 1918 (see balance sheet)	241,282.08
Total debits.	242,472.44	Total credits.	242,472.44

*Bureau of Forestry—Continued.***Statement of Capital Account.**

Debits.		Credits.	
General welfare service.....	₱325,059.35	Balance, December 31, 1917.....	₱233,217.62
Losses of fixed property.....	160.89	Prior year adjustments:	
Reversions of excess public revenue allotments.....	19,765.26	Inventory credits (fixed property)....	105.59
Contributions to public revenues.....	2,585.78	Cancellation of prior year charges.....	549.76
Contributions of fixed property to other bureaus.....	239.19	Balance, December 31, 1917 as adjusted....	233,872.97
Capital value of fixed property sold.....	118.52	Allotments from public revenues.....	367,100.00
Balance, December 31, 1918 (see balance sheet).....	253,733.78	Administrative fines and forfeitures.....	362.50
		Contributions of fixed property from other bureaus.....	208.78
		Sales of fixed property.....	118.52
Total debits.....	601,662.77	Total credits.....	601,662.77

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Conservation of natural resources.....	₱324,638.93	₱277,724.62	+ ₱46,914.31
Expense:			
Supervisory, technical and clerical service.....	198,208.45	181,695.91	+ 16,512.54
Labor.....	39,795.34	26,392.46	+ 13,402.88
Consumption of supplies.....	25,172.92	18,016.00	+ 7,156.92
Travel expense of personnel.....	43,378.16	37,281.24	+ 6,096.92
Postal, telegraph, telephone and cable service.....	4,508.54	3,622.10	+ 886.44
Rental of buildings and grounds.....	3,115.93	2,396.94	+ 718.99
Printing and binding reports, documents and publications.....	5,000.00	1,500.00	+ 3,500.00
Other expense.....	7,014.59	8,068.06	- 1,053.47
	326,193.93	278,972.71	+ 47,221.22
Incidental receipts:			
Service receipts (proceeds from sales of bulletins, maps and wood samples).....	1,018.15	1,120.89	- 102.74
Other.....	536.85	127.20	+ 409.65
	1,555.00	1,248.09	+ 306.91
National defense.....	420.42	0.00	+ 420.42
Compensation of personnel on duty with the Philippine National Guard.....	420.42	0.00	+ 420.42
Net cost of general welfare service (see statement of capital account)...	325,059.35	277,724.62	+ 47,334.73

REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

BUREAU OF LANDS.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property	₱18,076,412.07	Capital	₱18,099,001.36
Land.....	17,573,746.72	Fixed capital.....	18,076,412.07
Public domain.....	1.00	Current capital.....	22,589.29
Buildings and improvements.....	233.39	Treasury advances	56,686.54
Docks and wharves.....	35,901.77	Current liabilities	234,276.84
Irrigation system.....	99,494.98	Accounts payable.....	153,052.01
Watercraft and appurtenances.....	12,498.04	Accrued leave payable.....	73,328.55
Motor vehicles and accessories.....	8,878.22	Undistributed collections.....	7,896.28
Other land transportation equipment.....	3,138.21		
Industrial machinery and implements.....	55.85		
Hand tools.....	1,317.02		
Furniture and office equipment.....	140,821.61		
Ordnance.....	443.48		
Technical and scientific equipment.....	1,500.00		
Other equipment.....	198,381.78		
Working assets	56,686.54		
Supplies and materials.....	56,571.72		
Deferred charges.....	114.82		
Current assets	256,866.13		
Accounts receivable.....	3,057,626.17		
Cash, collecting and disbursing officers.....	78,048.89		
Drawing account, Insular Treasury (overdraft).....	(2,878,808.93)		
Total assets	18,389,964.74	Total liabilities	18,389,964.74

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year	₱1,220,157.07	₱1,146,628.42	+ ₱73,528.65
Public service appropriation, 1918, Act 2727; 1917, Act 2672..	1,052,431.67	996,205.00	+ 56,226.67
Indefinite appropriation, Act 357.....	2,796.56	0.00	+ 2,796.56
Emergency Board allotment.....	30,000.00	60,500.00	- 30,500.00
Appropriation for cadastral surveys, Acts 2075 and 2259.....	61,028.84	59,923.42	+ 1,105.42
Appropriation for surveys and legal subdivision of coal-bearing lands, Act 2719.....	0.00	30,000.00	- 30,000.00
Appropriation for Rice Colonization and Plantation Fund, Act 2697.....	0.00	50,000.00	- 50,000.00
Appropriation for Rice Colonization and Plantation Fund, Act 2697, transferred to "American Colony".....	0.00	(25,000.00)	+ 25,000.00
Appropriation for Rice Colonization and Plantation Fund, Act 2697, transferred to "Cagayan Filipino Colony".....	0.00	(15,000.00)	+ 15,000.00
Appropriation for Rice Colonization and Plantation Fund, Act 2697, transferred to "Bohol Filipino Colony".....	0.00	(10,000.00)	+ 10,000.00
Deficiency appropriation for public service, Act 2783.....	40,000.00	0.00	+ 40,000.00
Appropriation for maintenance, alteration and repair of Friar Lands irrigation system, Act 2736.....	33,900.00	0.00	+ 33,900.00
Appropriation balances from prior year	3,566.98	5,000.00	- 1,433.02
Public service appropriation, 1917, Act 2672; 1916, Act 2540..	(26,235.07)	5,000.00	- 31,235.07
Appropriation for surveys and legal subdivision of coal-bearing lands, Act 2719.....	29,802.05	0.00	+ 29,802.05
Reversions of authorizations in excess of requirements	0.00	(49,462.95)	+ 49,462.95
Net authorizations	1,223,724.05	1,102,165.47	+ 121,558.58

Bureau of Lands—Continued.

Statement of Appropriation Account—Continued.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Conversions and balances:			
Appropriation charges.....	₹1,201,134.76	₹1,098,598.49	+ ₹102,536.27
Salaries.....	437,852.49	442,222.08	— 4,369.59
Wages.....	402,801.68	346,553.18	+ 56,248.50
Travel expense of personnel.....	127,868.28	117,418.27	+ 10,450.01
Freight, express and delivery service.....	20,854.48	19,049.30	+ 1,805.18
Postal, telegraph, telephone and cable service.....	11,276.89	10,914.88	+ 362.01
Illumination and power service.....	2,906.61	3,314.40	— 407.79
Miscellaneous service.....	4,216.06	6,739.62	— 2,523.56
Rental of buildings and grounds.....	10,244.06	9,464.09	+ 779.97
Consumption of supplies and materials.....	98,053.74	67,212.23	+ 30,841.51
Printing and binding reports, documents and publications.....	1,023.40	933.80	+ 89.60
Travel expense of persons not government employees.....	26.60	0.00	+ 26.60
Maintenance and repair (contract payments only).....	3,935.32	1,703.78	+ 2,231.54
Purchase of equipment.....	13,504.65	13,038.78	+ 465.87
Extraordinary losses.....	5,541.66	110.66	+ 5,431.00
Cadastral service.....	61,028.84	59,923.42	+ 1,105.42
Appropriation balances carried forward.....	22,589.29	3,566.98	+ 19,022.31
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	(39,116.80)	(26,235.07)	— 12,881.73
Appropriation for surveys and legal subdivision of coal-bearing lands, Act 2719.....	27,806.09	29,802.05	— 1,995.96
Appropriation for maintenance, alteration and repair of Friar Lands irrigation system, Act 2736.....	33,900.00	0.00	+ 33,900.00
Total conversions and balances.....	1,223,724.05	1,102,165.47	+ 121,558.58

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₹18,043,167.57	Dropped by sale.....	₹415.11
Acquisitions by purchase.....	13,504.65	Depreciation accruals.....	1,053.58
Inventory adjustments.....	6,522.01	Losses.....	372.00
Fixed property brought into account.....	15,996.35	Dropped by interbureau transfer.....	897.65
		Dropped by transfer to local governments.....	40.17
		Balance, December 31, 1918 (see balance sheet).....	18,076,412.07
Total debits.....	18,079,190.58	Total credits.....	18,079,190.58

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₹350,173.67	Balance, December 31, 1917.....	₹18,046,734.55
Contributions of fixed property to other bureaus.....	897.65	Prior year adjustments:	
Losses of fixed property.....	372.00	Inventory credits (fixed property).....	6,522.01
Capital value of fixed property sold.....	415.11	Cancellation of prior year charges.....	1,024.35
Contributions to public revenues.....	834,881.94	Balance, December 31, 1917, as adjusted.....	18,054,280.91
Prior year charges (accounts receivable written off).....	5,541.66	Allotments from public revenues.....	1,220,157.07
Balance, December 31, 1918 (see balance sheet).....	18,099,001.36	Sales of fixed property.....	417.81
Total debits.....	19,291,282.39	Administrative fines and forfeitures.....	604.76
		Plant assets brought into account.....	15,996.35
		Profits from sales of supplies and materials.....	(173.51)
		Total credits.....	19,291,283.39

REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

Bureau of Lands—Continued.

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Development of agriculture.....	₱288,868.11	₱201,941.67	+ ₱86,926.44
Expense:			
Administrative, supervisory, technical and clerical service.....	437,615.94	442,017.59	- 4,401.65
Labor	402,774.43	346,422.27	+ 56,352.16
Travel expense of personnel.....	127,868.28	117,418.27	+ 10,450.01
Postal, telegraph, telephone and cable service.....	11,276.89	10,914.88	+ 362.01
Freight and cartage.....	20,854.48	19,049.30	+ 1,805.18
Consumption of supplies.....	98,040.12	67,212.23	+ 30,827.89
Rental of officers and quarters.....	10,244.06	9,464.09	+ 779.97
Maintenance of plant and equipment.....	3,976.19	1,825.88	+ 2,150.31
Depreciation of plant and equipment.....	1,053.58	13,088.55	- 12,034.97
Other expense.....	8,172.67	11,098.48	- 2,925.81
	1,121,876.64	1,038,511.54	+ 83,365.10
Incidental receipts:			
Service receipts (cadastral surveys, sale of blue prints, etc.)..	831,879.81	830,831.22	+ 1,048.59
Other receipts	1,128.72	5,738.65	- 4,609.93
	833,008.53	836,569.87	- 3,561.34
Other economic development.....	61,028.84	59,923.42	+ 1,105.42
Cost of cadastral surveys.....	61,028.84	59,923.42	+ 1,105.42
Aid to local governments.....	40.17	0.00	+ 40.17
Contribution of fixed property.....	40.17	0.00	+ 40.17
National defense.....	236.55	213.30	+ 23.25
Compensation of personnel on duty with the Philippine National Guard	236.55	213.30	+ 23.25
Net cost of general welfare service (see statement of capital account) ..	350,173.67	262,078.39	+ 88,095.28

Statement of Activities as Collector for the Central Government.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Collections:			
Incidental revenue—			
Sales of public domain.....	₱102,973.13	₱69,410.20	+ ₱33,562.93

BUREAU OF SCIENCE.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₦1,135,552.89	Capital	₦1,153,220.44
Land	40,000.00	Fixed capital	1,135,552.89
Buildings and improvements.....	396,077.12	Current capital	17,667.55
Watercraft and appurtenances.....	2,249.95	Treasury advances.....	37,364.56
Motor vehicles and accessories.....	9,270.11	Current liabilities.....	82,278.53
Other land transportation equipment.....	507.84	Accounts payable	42,455.38
Industrial machinery and implements.....	93,977.00	Accrued leave payable	38,809.25
Hand tools	2,792.42	Insurance reserve	1,013.90
Furniture and office equipment.....	316,225.89		
Industrial and scientific exhibits.....	118,092.65		
Ordnance	60.00		
Technical and scientific equipment....	125,954.71		
Fire protection equipment.....	1,382.95		
Other equipment	28,962.25		
Working assets.....	37,364.56		
Supplies and materials.....	36,860.30		
Deferred charges.....	504.26		
Current assets.....	99,946.08		
Accounts receivable	41,978.60		
Collecting and disbursing officers.....	1,385.16		
Drawing account, Insular Treasury....	56,582.32		
Total assets.....	₦1,272,863.53	Total liabilities	1,272,863.53

Bureau of Science—Continued.

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₱464,795.88	₱450,469.49	+ ₱14,326.39
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	433,120.00	381,810.00	+ 51,310.00
Emergency Board allotment.....	0.00	42,900.00	- 42,900.00
Restoration, f. y. 1915 for public service appropriation.....	0.00	2,784.43	- 2,784.43
Deficiency appropriation for public service, Act 2783.....	20,725.00	0.00	+ 20,725.00
Receipts automatically appropriated for tiqui-tiqui distribu- tion.....	5,950.88	2,975.06	+ 2,975.82
Appropriation for tiqui-tiqui distribution, Act 2714.....	0.00	12,000.00	- 12,000.00
Appropriation for serum laboratory improvements, Act 2704.....	0.00	8,000.00	- 8,000.00
Appropriation for preparation and free distribution of anti- typhoid vaccine, Act 2743 transferred from Public Welfare Board.....	5,000.00	0.00	+ 5,000.00
Appropriation balances from prior year.....	20,492.85	14,714.68	+ 5,778.17
Public service appropriation, 1917, Act 2672; 1916, Act 2540..	10,160.77	13,609.87	- 3,449.10
Appropriation for tiqui-tiqui distribution, Acts 2714 and 2376	9,336.01	1,104.81	+ 8,231.20
Appropriation for serum laboratory improvements, Act 2704..	996.07	0.00	+ 996.07
Reversions of authorizations in excess of requirements.....	(68,712.45)	(45,245.73)	- 23,466.72
Net authorizations.....	416,576.28	419,938.44	- 3,362.16
Conversions and balances:			
Appropriation charges.....	398,908.73	399,445.59	- 536.86
Salaries.....	170,760.82	178,524.83	- 7,764.01
Wages.....	43,943.50	40,294.09	+ 3,649.41
Travel expense of personnel.....	8,991.08	10,772.71	- 1,781.63
Freight, express and delivery service.....	1,278.38	1,157.99	+ 120.39
Postal, telegraph, telephone and cable service.....	4,152.94	8,144.89	- 3,991.95
Illumination and power service.....	3,300.00	1,633.66	+ 1,666.34
Miscellaneous service.....	10,055.84	5,469.08	+ 4,586.76
Rental of buildings and grounds.....	0.00	360.00	- 360.00
Consumption of supplies and materials.....	99,066.52	89,950.88	+ 9,115.64
Printing and binding reports, documents and publications.....	34,783.75	35,700.00	- 916.25
Maintenance and repair (contract payments only).....	1,752.27	4,200.00	- 2,447.73
Purchase of equipment.....	19,761.31	13,449.10	+ 6,312.21
Purchase of public works.....	996.07	7,003.93	- 6,007.86
Deterioration of supplies and sales stock.....	38.77	0.00	+ 38.77
Extraordinary losses.....	27.48	0.00	+ 27.48
Prior year charges.....	0.00	2,784.43	- 2,784.43
Appropriation balances carried forward.....	17,667.55	20,492.85	- 2,825.30
Public service appropriation, 1918, Act 2727; 1917, Act 2672..	10,399.46	10,160.77	+ 238.69
Appropriation for tiqui-tiqui distribution, Acts 2376 and 2714.....	3,345.14	9,336.01	- 5,990.87
Appropriation for serum laboratory improvements, Act 2704..	0.00	996.07	- 996.07
Preparation and free distribution of anti-typhoid vaccine, Act 2743.....	3,922.95	0.00	+ 3,922.95
Total conversions and balances.....	416,576.28	419,938.44	- 3,362.16

*Bureau of Science—Continued.***Statement of Fixed Property Account.**

Debits.		Credits.	
Balance, December 31, 1917.....	₹1,054,033.81	Dropped by sale.....	₹6,184.67
Acquisitions by purchase.....	20,757.38	Depreciation accruals.....	9,728.58
Acquisitions by interbureau transfer.....	80.00	Losses.....	2,128.62
Inventory adjustments.....	53.54	Dropped by interbureau transfer.....	1,282.20
Fixed assets brought into account.....	79,952.23		
		Balance, December 31, 1918 (see balance sheet)	1,135,552.89
Total debits.....	1,154,876.96	Total credits.....	1,154,876.96

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₹251,688.16	Balance, December 31, 1917.....	₹1,074,526.66
Contribution of fixed property to other bureaus	1,282.20	Prior year adjustments:	
Losses of fixed property.....	2,128.62	Inventory credits (fixed property).....	53.54
Reversion of excess public revenue allotments	68,712.45	Cancellation of prior year charges.....	63.65
Contributions to public revenues.....	142,500.09	Balance, December 31, 1917, as adjusted....	1,074,643.85
Capital value of fixed assets sold.....	6,184.67	Allotments from public revenues.....	464,795.88
Balance, December 31, 1918 (see balance sheet)	1,153,220.44	Contributions of fixed property from other bureaus	80.00
		Fixed property brought into account.....	79,952.23
Total debits.....	1,625,716.63	Sales of fixed property.....	6,244.67
		Total credits.....	1,625,716.63

Bureau of Science—Continued.

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Development of industrial arts and sciences.....	₱121,711.99	₱142,300.52	- ₱20,588.53
Expense:			
Administrative, supervisory, technical and clerical service.....	98,379.59	94,555.66	+ 3,823.93
Labor.....	20,646.37	20,698.42	- 52.05
Consumption of supplies.....	17,128.26	41,294.74	- 24,166.48
Travel expense of personnel.....	6,508.56	7,713.83	- 1,205.27
Printing and binding reports, documents and publications.....	19,970.04	11,895.85	+ 8,074.19
Depreciation of plant and equipment.....	4,671.60	2,720.26	+ 1,951.34
Other expense.....	7,772.95	8,294.86	- 521.91
	175,077.37	187,173.62	- 12,096.25
Incidental receipts:			
Service receipts (subscription and analytical fees, etc.).....	53,181.96	44,701.63	+ 8,480.33
Other.....	183.42	171.47	+ 11.95
	53,365.38	44,873.10	+ 8,492.28
Public Education (museum and aquarium).....	53,369.15	62,704.68	- 9,335.53
Expense:			
Administrative, supervisory, technical and clerical service.....	18,307.27	19,446.39	- 1,139.12
Labor.....	9,546.73	9,089.22	+ 457.51
Consumption of supplies.....	4,309.66	17,664.27	- 13,354.61
Printing and binding reports, documents and publications.....	11,418.80	9,205.25	+ 2,213.55
Depreciation of plant and equipment.....	1,538.88	520.26	+ 1,018.62
Other expense.....	12,998.16	11,529.66	+ 1,468.50
	58,119.50	67,455.05	- 9,335.55
Incidental receipts:			
Service receipts (aquarium fees, etc.).....	4,750.35	4,663.97	+ 86.38
Other.....	0.00	86.40	- 86.40
	4,750.35	4,750.37	- .02
Public health (laboratory service and tiqui-tiqui production).....	76,104.60	75,430.07	+ 674.53
Expense:			
Administrative, supervisory, technical and clerical service.....	52,071.54	64,522.78	- 12,451.24
Labor.....	13,750.40	10,411.19	+ 3,339.21
Consumption of supplies.....	76,728.60	29,662.97	+ 47,065.63
Depreciation of plant and equipment.....	3,518.10	2,000.00	+ 1,518.10
Other expense.....	8,112.00	3,898.88	+ 4,213.12
	154,180.64	110,495.82	+ 43,684.82
Incidental receipts:			
Service receipts (sale of serum and vaccine).....	78,076.04	35,065.75	+ 43,010.29
Development of agriculture (publicity service for Philippine Food Commission).....	0.00	14,900.00	- 14,900.00
Postal service.....	0.00	4,200.00	- 4,200.00
Printing circulars.....	0.00	10,700.00	- 10,700.00
National defense.....	502.42	95.26	+ 407.16
Compensation of personnel on duty with the Philippine National Guard.....	502.42	95.26	+ 407.16
Net cost of general welfare service (see statement of capital account).	251,688.16	295,430.53	- 43,742.37

THE WEATHER BUREAU.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₹75,117.69	Capital	₹75,117.69
Land	150.00	Fixed capital	75,117.69
Buildings	11,955.55	Current capital	0.00
Telegraph, telephone and cable lines....	742.82	Current liabilities.....	34,718.68
Watercraft and appurtenances	4,842.06	Accounts payable.....	6,801.45
Land transportation equipment (other than motor).....	203.25	Accrued leave payable.....	27,917.23
Hand tools	354.14		
Furniture and office equipment.....	9,146.19		
Technical and scientific equipment.....	47,723.68		
Current assets.....	34,718.68		
Cash, collecting and disbursing officers	62.87		
Accounts receivable	147.00		
Drawing account, Insular Treasury....	34,508.81		
Total assets.....	109,836.37	Total liabilities.....	109,836.37

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₹198,390.00	₹192,780.00	+ ₹5,610.00
Public service appropriation, 1918, Act 2727; 1917, Act 2672..	198,390.00	192,780.00	+ 5,610.00
Reversions of authorizations in excess of requirements.....	(32,708.02)	(29,594.57)	- 3,113.45
Net authorizations.....	165,681.98	163,185.43	+ 2,496.55
Conversions and balances:			
Appropriation charges.....	165,681.98	163,185.43	+ 2,496.55
Salaries	88,716.24	87,444.69	+ 1,271.55
Wages	7,184.55	7,138.93	+ 45.62
Travel expense of personnel	2,834.19	2,314.48	+ 519.71
Freight, express and delivery service	344.26	465.03	- 120.77
Postal, telegraph, telephone and cable service	44,741.70	42,254.33	+ 2,487.37
Illumination and power service.....	472.12	423.88	+ 48.24
Miscellaneous service	118.18	143.92	- 25.74
Rental of buildings and grounds	9,000.00	9,000.00	0.00
Consumption of supplies and materials	3,992.73	2,802.89	+ 1,189.84
Printing and binding reports, documents and publications.....	5,289.75	8,582.05	- 3,292.30
Maintenance and repair (contract payments only).....	208.22	218.74	- 10.52
Purchase of equipment	2,768.74	2,396.49	+ 372.25
Purchase of public works	11.30	0.00	+ 11.30
Appropriation balances carried forward.....	0.00	0.00	0.00
Total conversions and balances.....	165,681.98	163,185.43	+ 2,496.55

Statement of Fixed Property Account.

Debits.	Credits.
Balance, December 31, 1917.....	Dropped by sale
Acquisitions by purchase.....	Depreciation accruals
	Losses
	Balance, December 31, 1918 (see balance sheet)
Total debits.....	Total credits.....

The Weather Bureau—Continued.

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱163,248.37	Balance, December 31, 1917.....	₱74,085.81
Losses of fixed property.....	994.68	Allotments from public revenues.....	198,390.00
Reversions of excess public revenue allotments.....	32,708.02	Sales of fixed property.....	25.62
Contributions to public revenues.....	407.05		
Capital value of fixed property sold.....	25.62		
Balance, December 31, 1918 (see balance sheet).....	75,117.69		
Total debits.....	272,501.43	Total credits.....	272,501.43

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Protection against forces majeures.....	₱163,248.37	₱160,724.66	+ ₱2,523.71
Expense:			
Supervisory, technical and clerical service.....	88,716.24	87,444.69	+ 1,271.55
Labor.....	7,184.55	7,107.88	+ 76.67
Consumption of supplies.....	3,992.73	2,730.42	+ 1,262.31
Travel expense of personnel.....	2,834.19	2,314.48	+ 519.71
Meteorological report service.....	44,741.70	42,254.33	+ 2,487.37
Rental of buildings and grounds.....	9,000.00	9,000.00	0.00
Printing and binding reports, documents and publications.....	5,289.75	8,582.05	- 3,292.30
Other expense.....	1,870.64	1,554.49	+ 316.15
	163,629.80	160,988.34	+ 2,641.46
Incidental receipts:			
Rental of launch.....	195.40	262.00	- 66.60
Other.....	186.03	1.68	+ 184.35
	381.43	263.68	+ 117.75
Net cost of general welfare service (see statement of capital account).	163,248.37	160,724.66	+ 2,523.71

BUREAU OF PUBLIC WORKS.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property	₹23,913,654.68	Capital	₹27,466,071.33
Land.....	60,922.26	Fixed capital.....	23,913,654.68
Buildings.....	1,772,321.67	Current capital.....	3,552,416.65
Docks and wharves.....	6,882,373.29		
Lighthouses and beacons.....	12,199.79		
Telegraph, telephone and cable lines.....	4,433.54		
Irrigation systems.....	2,991,045.18		
Watersupply systems.....	551,317.31		
Artesian wells.....	767,988.86		
Harbor and waterway improve- ments.....	8,263,600.26		
Highways, bridges, and ferries.....	1,548,636.45		
Parks and monuments.....	142,318.56		
Watercraft and appurtenances.....	787,860.46		
Motor vehicles and accessories.....	369,391.36		
Other land transportation equip- ment.....	21,848.98		
Industrial machinery and imple- ments.....	469,339.41		
Hand tools.....	65,643.51		
Furniture and office equipment.....	277,609.57		
Industrial and scientific exhibits.....	8,318.63		
Ordnance.....	1,059.31		
Technical and scientific equipment.....	81,888.73		
Fire protection equipment.....	14,334.67		
Telegraph and telephone equipment.....	670.25		
Other equipment.....	12,650.15		
Accrued depreciation.....	(1,194,117.52)		
Working assets	474,031.22		
Supplies and materials.....	469,050.25		
Deferred charges.....	4,980.97		
Current assets	3,902,182.50	Treasury advances	474,031.22
Accounts receivable.....	612,687.55	Current liabilities	349,765.85
Investments and securities.....	20,400.00	Accounts payable.....	225,523.80
Cash, collecting and disbursing of- ficers.....	383,270.17	Accrued leave payable.....	100,181.75
Drawing account, Insular Treasury.....	2,885,824.78	Deferred credits to income.....	24,060.30
Total assets	28,289,868.40	Total liabilities	28,289,868.40

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₹22,719,115.22	Dropped by sale.....	₹5,974.85
Acquisitions by purchase.....	1,338,043.00	Depreciation accruals.....	69,358.98
Acquisitions by constructions.....	59.00	Losses.....	1,180.20
Acquisitions by interbureau transfer.....	5,333.62	Fixed assets contributed to local govern- ments.....	71,860.96
Inventory adjustments.....	531.00	Dropped by interbureau transfer.....	77.63
		Expended in service.....	974.54
		Balance, December 31, 1918 (see balance sheet)	23,913,654.68
Total debits	24,063,081.84	Total credits	24,063,081.84

*Bureau of Public Works—Continued.***Statement of Capital Account.**

Debits.		Credits.	
General welfare service.....	₱5,774,726.06	Balance, December 31, 1917.....	₱23,912,060.14
Losses of fixed property.....	1,180.20	Prior year adjustments:	
Contributions of fixed property to other bureaus.....	77.63	Inventory credits (fixed property).....	(443.54)
Capital value of fixed assets sold.....	5,974.85	Cancellation of prior year charges.....	15,352.98
Contribution to public revenues.....	3,621,455.28	Balance, December 31, 1917, as adjusted....	23,926,969.58
Reversion of excess public revenue allot- ments.....	1,462,683.96	Allotment from public revenues.....	14,244,358.42
Balance, December 31, 1918 (see balance sheet).....	27,466.071.33	Contributions of fixed property from other bureaus.....	5,333.62
		Sales of fixed property.....	6,030.11
		Profits from sales of supplies and ma- terials.....	2,825.73
		Net operating profits (see operation state- ment).....	62,187.70
		Administrative fines and forfeitures.....	220.41
		Receipts, registration and regulation of motor vehicle traffic.....	84,243.74
Total debits.....	38,332.169.31	Total credits.....	38,332,169.31

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Authorizations:			
New appropriations for the year.....	₱14,244,358.42	₱8,132,596.74	+ ₱6,111,761.68
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	851,120.00	839,720.00	+ 11,400.00
Appropriation for maintenance of port works and public waterways, receipts automatically appropriated.....	11,669.13	0.00	+ 11,669.13
Appropriation for maintenance of port works and public waterways, Acts 2736 and 2672.....	325,000.00	360,000.00	— 35,000.00
Appropriation for maintenance of Pasig river from Jones bridge to Laguna de Bay, Act 2736.....	35,000.00	0.00	+ 35,000.00
Appropriation for maintenance, alteration and repairs of public buildings, Acts 2736 and 2704.....	300,000.00	220,000.00	+ 80,000.00
Appropriation for maintenance, alteration and repairs of public buildings, Act 2736, transferred to Philippine Health Service.....	(7,000.00)	0.00	— 7,000.00
Appropriation for regulation and safeguarding of traffic, Acts 2727 and 2672.....	6,000.00	6,000.00	0.00
Appropriation for roads and bridges, Act 2587, transferred from Registration and regulation of motor vehicle traffic, Act 2587.....	0.00	40,000.00	— 40,000.00
Appropriation for roads and bridges, Acts 2736, 2704, 2691, 2414, and 2059.....	3,500,000.00	3,112,579.17	+ 387,420.83
Appropriation for roads and bridges, Act 2414, trans- ferred from Benguet road toll collections, Act 2414.....	25,063.36	22,579.17	+ 2,484.19
Emergency allotments for roads and bridges, Resolutions Nos. 41 and 42.....	39,792.00	0.00	+ 39,792.00
Appropriation for roads and bridges, Act 2736, transferred from The Executive.....	570,000.00	0.00	+ 570,000.00
Appropriation for artesian wells, Acts 2736 and 2704.....	650,000.00	550,000.00	+ 100,000.00
Appropriation for harbor and river improvements, Acts 2736, 2704, 2494 and 2465.....	600,000.00	500,000.00	+ 100,000.00
Appropriation for Harbor and river allotments—bulkhead, piers 3 and 5 (loan from gold standard fund).....	0.00	425,000.00	— 425,000.00
Appropriation for determination of water rights, Acts 2736 and 2704.....	25,000.00	30,000.00	— 5,000.00
Appropriation for customhouse and port works, Iloilo, Act 2704.....	0.00	33,000.00	— 33,000.00
Appropriation for street and sewer construction, Port District, Act 2264, receipts automatically appropriated.....	0.00	13,893.04	— 13,893.04

*Bureau of Public Works—Continued.**Statement of Appropriation Account—Continued.*

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).	
Authorizations—Continued.				
New appropriations for the year—Continued.				
Appropriation for irrigation systems, Act 1854, receipts automatically appropriated.....	₱13,263.73	₱12,724.43	+	₱539.30
Appropriation for irrigation systems, Act 2736.....	1,000,000.00	0.00	+	1,000,000.00
Appropriation for irrigation systems, Act 2736, transferred from The Executive.....	8,000.00	0.00	+	8,000.00
Appropriation for harbor and river improvements, Act 2736, transferred from The Executive.....	100,000.00	0.00	+	100,000.00
Appropriation for construction of buildings and acquisitions and improvements of grounds, Act 2736.....	2,000,000.00	0.00	+	2,000,000.00
Appropriation for construction of buildings and acquisitions and improvements of grounds, Act 2736, transferred to Bureau of Education.....	(75,900.00)	0.00	—	75,900.00
Appropriation for construction of buildings and acquisitions and improvements of grounds, Act 2736, transferred to Philippine Health Service.....	(25,000.00)	0.00	—	25,000.00
Appropriation for construction of buildings and acquisitions and improvements of grounds, Act 2736, transferred to Philippine General Hospital.....	(34,000.00)	0.00	—	34,000.00
Appropriation for construction of buildings and improvements and extension of telephone lines, Act 2736, transferred from The Executive.....	50,000.00	0.00	+	50,000.00
Appropriation for Division of Engineering, construction and repair, Act 2727.....	4,000,000.00	0.00	+	4,000,000.00
Appropriation for Division of Engineering, construction and repair, receipts automatically appropriated.....	0.00	1,852,811.47	—	1,852,811.47
Appropriation for motor vehicle traffic, Los Baños quarry, automobile service and Benguet road toll collections, receipts automatically appropriated.....	301,413.56	176,868.63	+	124,544.93
Appropriation for Benguet road toll collections, Act 2414, transferred to Road and Bridges, Act 2414.....	(25,063.36)	(22,579.17)	—	2,484.19
Appropriation for registration and regulation of motor vehicle traffic, Act 2587, transferred to roads and bridges, Act 2587.....	0.00	(40,000.00)	+	40,000.00
Appropriation balances from prior year.....	1,192,944.92	471,383.70	+	721,561.22
Public service appropriation, 1917, Act 2672; 1916, Act 2540.....	(1,465.75)	10,015.26	—	11,481.01
Appropriation for Benguet road toll collections, Act 2414.....	4,443.62	256.52	+	4,187.10
Appropriation for Benguet automobile line, Act 2187.....	30,657.47	45,517.76	—	14,860.29
Appropriation for registration and regulation of motor vehicle traffic, Act 2587.....	3,554.59	0.00	+	3,554.59
Appropriation for Los Baños quarry, Act 2059.....	4,722.96	0.00	+	4,722.96
Appropriation for artesian wells, Acts 2704 and 2583.....	350,275.65	7,019.15	+	343,256.50
Appropriation for Harbor and river allotments, Acts 2704, 2494 and 2465.....	529,359.76	214,262.90	+	315,096.86
Appropriation for Harbor and river allotments—bulkhead, piers 3 and 5 waterfront.....	2,002.33	2,002.33		0.00
Appropriation for Customhouse and port works, Iloilo, Act 2494 (Bond Fund).....	9,463.58	21,551.31	—	12,087.73
Appropriation for Determination of water rights, Acts 2704 and 2583.....	22,215.73	10,663.66	+	11,552.07
Appropriation for Irrigation systems, Act 1854.....	101,884.65	96,467.34	+	5,417.31
Appropriation for Roads and bridges, Acts 2704, 2691, 2414, 2059, 2534 and 2524.....	101,975.10	36,373.29	+	65,601.81
Appropriation for Lights, buoys and beacons, Acts 2059 and 2494.....	1,856.99	8,254.48	—	6,397.49
Appropriation for Streets and sewer construction, Port District, Act 2264.....	11,074.77	18,999.70	—	7,924.93
Appropriation for Maintenance, alteration and repairs of public buildings, Acts 2736 and 2704.....	20,923.47	0.00	+	20,923.47
Reversions of authorizations in excess of requirements.....	(1,462,683.96)	(56,974.05)	—	1,405,709.91
Net authorizations.....	13,974,619.38	8,547,006.39	+	5,427,612.99

*Bureau of Public Works—Continued.**Statement of Appropriation Account—Continued.*

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Conversions and balances:			
Appropriation charges.....	₱10,422,202.73	₱7,354,061.47	+ ₱3,068,141.26
Salaries.....	694,918.86	712,349.27	- 17,430.41
Wages.....	717,604.91	519,566.12	+ 198,038.79
Travel expense of personnel.....	60,285.07	48,279.63	+ 12,005.44
Freight, express and delivery service.....	59,016.58	39,706.34	+ 19,310.24
Postal, telegraph, telephone and cable service.....	62,157.96	53,092.12	+ 9,065.84
Illumination and power service.....	11,634.32	12,399.50	- 765.18
Miscellaneous service.....	314,491.80	58,736.87	+ 255,754.93
Rental of buildings and grounds.....	16,628.93	16,172.16	+ 456.77
Consumption of supplies and materials.....	1,426,789.59	956,205.07	+ 470,584.52
Printing and binding reports, documents and publications.....	253.36	5,416.93	- 5,163.57
Travel expense of persons not government employees.....	1,352.08	40.18	+ 1,311.90
Maintenance and repair (contract payments only).....	755,045.34	790,373.80	- 35,328.46
Engineering constructions (contract payments only).....	148,536.24	186,077.48	- 37,541.24
Purchase and construction of equipment.....	178,408.93	58,321.79	+ 120,087.14
Purchase of public works.....	1,159,693.07	718,637.37	+ 441,055.70
Deterioration of supplies and sales stock.....	1,174.00	8,454.95	- 7,280.95
Extraordinary losses.....	46,686.69	35,670.75	+ 11,015.94
Cash contributions to local governments.....	4,767,525.00	3,134,561.14	+ 1,632,963.86
Appropriation balances carried forward.....	3,552,416.65	1,192,944.92	+ 2,359,471.73
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	0.00	(1,465.75)	+ 1,465.75
Appropriation for Benguet road toll collections, Act 2414.....	0.00	4,443.62	- 4,443.62
Appropriation for Benguet auto line, Act 2187.....	0.00	30,657.47	- 30,657.47
Appropriation for Registration and regulation of motor vehicle traffic, Act 2587.....	23,061.33	3,554.59	+ 19,506.74
Appropriation for Los Baños quarry, Act 2059.....	0.00	4,722.96	- 4,722.96
Appropriation for Artesian wells, Acts 2736 and 2704.....	154,566.51	350,275.65	- 195,709.14
Appropriation for Harbor and river allotments, Acts 2736, 2704, 2494 and 2465.....	460,911.16	529,359.76	- 68,448.60
Appropriation for bulkhead, piers Nos. 3 and 5.....	2,002.33	2,002.33	0.00
Appropriation for Customhouse and port works, Iloilo, Act 2704.....	0.00	9,463.58	- 9,463.58
Appropriation for determination of water rights, Acts 2736 and 2704.....	25,000.00	22,215.73	+ 2,784.27
Appropriation for Irrigation systems, Acts 2736 and 1854.....	1,055,153.68	101,884.65	+ 953,269.03
Appropriation for roads and bridges, Acts 2704, 2691, 2414 and 2059.....	20,420.51	101,975.10	- 81,554.59
Appropriation for Lights, buoys and beacons, Act 2494.....	0.00	1,856.99	- 1,856.99
Appropriation for street and sewer construction, Port District, Act 2264.....	5,478.74	11,074.77	- 5,596.03
Appropriation for maintenance, alteration and repairs of public buildings, Acts 2736 and 2704.....	90,507.89	20,923.47	+ 69,584.42
Appropriation for maintenance of port works, Act 2736.....	78,321.15	0.00	+ 78,321.15
Appropriation for construction of buildings and acquisitions and improvements of grounds, Act 2736.....	1,636,993.35	0.00	+ 1,636,993.35
Total conversions and balances.....	13,974,619.38	8,547,006.39	+ 5,427,612.99

Bureau of Public Works—Continued.

Statement of General Welfare Service.

Operation Statement.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Aid to local governments.....	₱4,994,271.67	₱3,561,986.64	+ ₱1,432,285.03
Engineering and other technical service.....	154,885.71	387,984.84	— 233,099.13
Cash contributions.....	4,767,525.00	3,134,561.14	+ 1,632,963.86
Contribution of fixed property.....	71,860.96	39,440.66	+ 32,420.30
Sundry protective service.....	41,056.39	24,448.31	+ 16,608.08
Administrative, supervisory and clerical service.....	7,823.70	10,713.22	— 2,889.52
Consumption of supplies.....	9,127.20	4,675.90	+ 4,451.30
Engineering subcontracts.....	1,785.18	5,202.07	— 3,416.89
Other expense.....	22,320.31	3,857.12	+ 18,463.19
Development of commerce.....	469,075.89	471,480.15	— 2,404.26
Expense:			
Maintenance of port works and public waterways and irrigation systems.....	375,957.94	412,173.10	— 36,215.16
Maintenance of roads and bridges.....	93,117.95	73,200.09	+ 19,917.86
	469,075.89	485,373.19	— 16,297.30
Incidental receipts:			
Receipts from rental of land, Port District.....	0.00	13,893.04	— 13,893.04
Sundry economic development.....	43,999.29	35,509.82	+ 8,489.47
Maintenance of artesian wells.....	43,999.29	35,509.82	+ 8,489.47
Maintenance of public buildings (general service).....	223,415.58	199,074.85	+ 24,340.73
Revenue collection.....	15,105.66	8,214.00	+ 6,891.66
Executive direction and control.....	18,963.97	87,338.51	— 68,374.54
Law and order.....	18,226.86	27,016.59	— 8,789.73
Public correction.....	18,944.16	24,771.32	— 5,827.16
Development of agriculture.....	22,678.96	7,400.00	+ 15,278.96
Public health.....	35,704.58	10,700.00	+ 25,004.58
Adjudication.....	1,617.08	5,210.00	— 3,592.92
Conservation of natural resources.....	3,587.65	2,300.00	+ 1,287.65
Public education.....	8,425.72	8,213.19	+ 212.53
Development of commerce.....	35,551.80	13,311.24	+ 22,240.56
Development of industrial arts and sciences.....	4,484.83	4,600.00	— 115.17
Other social improvement.....	30,923.47	0.00	+ 30,923.47
Other economic development.....	2,717.90	0.00	+ 2,717.90
Public charities.....	2,403.45	0.00	+ 2,403.45
Legislation.....	3,990.42	0.00	+ 3,990.42
Regulation of public utilities.....	89.07	0.00	+ 89.07
National defense.....	2,907.24	1,120.52	+ 1,786.72
Compensation of personnel on duty with the Philippine Na- tional Guard.....	2,907.24	1,120.52	+ 1,786.72
Net cost of general welfare service (see statement of capital ac- count).....	5,774,726.06	4,293,620.29	+ 1,481,105.77

*Bureau of Public Works—Continued.***Operation Statement.**

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
DIVISION OF ENGINEERING, CONSTRUCTION AND REPAIR:			
Operating revenue:			
Service income	₱2,714,394.66	₱1,852,811.47	+ ₱861,583.19
	2,714,394.66	1,852,811.47	+ 861,583.19
Operating expense:			
Administrative, supervisory, technical and clerical service.....	646,990.35	691,331.70	- 44,341.35
Labor	661,119.61	481,642.68	+ 179,476.93
Consumption of supplies	1,840,305.71	879,764.63	+ 460,541.08
Travel expense of personnel.....	52,388.99	47,110.33	+ 5,278.66
Postal, telegraph, telephone and cable service.....	59,937.65	51,221.77	+ 8,715.88
Rental of buildings and grounds.....	16,522.39	16,172.16	+ 350.28
Freight and cartage.....	56,666.42	39,315.99	+ 17,350.43
Light and Power.....	11,489.84	12,197.97	- 708.13
Printing and binding reports, documents and publications.....	253.36	5,300.00	- 5,046.64
Engineering subcontracts.....	146,751.06	180,875.41	- 34,124.35
Maintenance of plant and equipment.....	113,205.43	159,659.81	- 46,454.38
Depreciation of plant and equipment.....	34,679.49	68,824.50	- 34,145.01
Other expense	296,924.17	56,491.43	+ 240,432.74
Repayments to expense.....	(722,839.81)	(837,096.91)	+ 114,257.10
	2,714,394.66	1,852,811.47	+ 861,583.19
Operating income.....	0.00	0.00	0.00
BENGUET AUTOMOBILE LINE:			
Operating revenue:			
Service income.....	121,737.23	100,593.60	+ 21,143.63
Operating expense:			
Administrative, supervisory, technical and clerical service..	9,223.55	10,551.93	- 1,328.38
Labor	6,085.30	7,945.33	- 1,860.03
Consumption of supplies.....	52,639.96	36,508.97	+ 16,130.99
Maintenance of plant and equipment.....	28,633.04	20,931.10	+ 7,701.94
Depreciation of plant and equipment.....	3,467.94	16,647.36	- 13,179.42
Other expense	8,399.50	6,210.03	+ 2,189.47
	108,449.29	98,794.72	+ 9,654.57
Operating income.....	13,287.94	1,798.88	+ 11,489.06
LOS BAÑOS QUARRY:			
Operating revenue:			
Service income.....	64,615.46	49,148.04	+ 15,467.42
Operating expense:			
Administrative, supervisory, technical and clerical service.....	1,923.48	214.20	+ 1,709.28
Labor	29,339.05	20,396.51	+ 8,942.54
Consumption of supplies.....	18,233.98	19,972.90	- 1,738.92
Other expense	9,367.40	3,841.47	+ 5,525.93
	58,863.91	44,425.08	+ 14,438.83
Operating income.....	5,751.55	4,722.96	+ 1,028.59
BENGUET ROAD TOLL SERVICE:			
Operating revenue:			
Service income.....	30,817.13	27,703.26	+ 3,113.87
Operating expense:			
Supervisory service	456.70	503.30	- 46.60
Other expense	372.61	433.69	- 61.08
	829.31	936.99	- 107.68
Operating income.....	29,987.82	26,766.27	+ 3,221.55
IRRIGATION SYSTEMS, ACT 1854:			
Operating revenue:			
Water rentals and other income from irrigation projects.....	13,263.73	12,724.43	+ 539.30
Operating expense:			
Irrigation council expenses.....	103.34	598.32	- 494.98
Operating income.....	13,160.39	12,126.11	+ 1,034.28
Net operating profits (all divisions).....	62,187.70	45,414.22	+ 16,773.48

BUREAU OF POSTS.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₦2,585,370.91	Capital	₦2,845,198.83
Buildings and improvements.....	276,242.25	Fixed capital	2,585,370.91
Docks and wharves	1,843.00	Current capital	259,827.92
Telegraph, telephone and cable lines..	1,762,526.52	Depository creditors.....	1,271,948.86
Watercraft and appurtenances.....	24.00	Money orders payable	1,271,948.86
Motor vehicles and accessories	58,350.41	Treasury advances.....	202,648.29
Other land transportation equipment..	2,049.61	Current liabilities.....	503,322.90
Industrial machinery and implements..	25,686.92	Accounts payable	434,634.75
Hand tools	15,400.10	Accrued leave payable	68,688.15
Furniture and office equipment.....	256,875.22		
Technical and scientific equipment.....	17.82		
Fire protection equipment	5,221.19		
Telegraph, telephone and cable instru-			
ments and apparatus	141,145.79		
Other equipment	39,988.08		
Depository assets.....	1,271,948.86		
Cash, collecting officers.....	(163.40)		
Drawing account, Insular Treasury..	1,272,112.26		
Working assets.....	202,648.29		
Supplies and materials	201,934.58		
Deferred charges	713.71		
Current assets.....	763,150.82		
Accounts receiveable	120,983.99		
Cash, collecting and disbursing officers	3,061,539.31		
Drawing account, Insular Treasury			
(overdraft)	(2,419,372.48)		
Total assets.....	4,823,118.88	Total liabilities.....	4,823,118.88

Bureau of Posts—Continued.

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₱2,325,724.19	₱1,968,225.39	+ ₱357,498.80
Public service appropriation, 1918, Act 2727; 1917, Act 2672..	1,842,900.00	1,798,508.00	+ 44,392.00
Emergency Board allotment.....	57,400.00	18,000.00	+ 39,400.00
Appropriation for extension and maintenance of telegraph lines, cables and wireless stations, Acts 2736 and 2704.....	300,000.00	100,000.00	+ 200,000.00
Operating appropriations.....	63,924.19	51,717.39	+ 12,206.80
Deficiency appropriation for public service, Act 2783.....	61,500.00	0.00	+ 61,500.00
Appropriation balances from prior year.....	98,644.10	150,461.69	— 51,817.59
Public service appropriation, 1917, Act 2672; 1916, Act 2540.	(9,680.66)	21,041.36	— 30,722.02
Appropriation for submarine cables, Acts 2059 and 2494.....	0.00	5,654.33	— 5,654.33
Appropriation for telegraph lines, etc., Acts 1918, 2059, 2264 and 2378.....	0.00	83,766.38	— 83,766.38
Appropriation for telegraph lines and radio stations (Depart- ment of Mindanao and Sulu).....	30,643.58	39,999.62	— 9,356.04
Appropriation for extension and maintenance of telegraph lines, cables and wireless stations, Act 2704.....	77,681.18	0.00	+ 77,681.18
Reversions of authorizations in excess of requirements.....	(170,725.67)	(142,721.63)	— 28,004.04
Net authorizations.....	2,253,642.62	1,975,965.45	+ 277,677.17
Conversions and balances:			
Appropriation charges.....	1,993,814.70	1,877,321.35	+ 116,493.35
Salaries.....	765,667.29	761,827.27	+ 3,840.02
Wages.....	381,180.14	366,994.92	+ 14,185.22
Travel expense of personnel.....	73,789.96	59,227.19	+ 14,562.77
Freight, express and delivery service.....	314,898.11	318,473.78	— 3,575.67
Postal, telegraph, telephone and cable service.....	2,188.33	1,923.87	+ 264.46
Illumination and power service.....	21,088.82	13,230.26	+ 7,858.56
Miscellaneous service.....	12,882.09	25,259.48	— 12,377.39
Rental of buildings and grounds.....	30,286.23	21,445.29	+ 8,840.94
Consumption of supplies and materials.....	182,788.71	127,397.27	+ 55,391.44
Printing and binding reports, documents and publications.....	15,503.65	11,317.53	+ 4,186.12
Travel expense of persons not government employees.....	0.00	58.73	— 58.73
Maintenance and repair (contract payments only).....	46,320.96	65,411.95	— 19,090.99
Purchase and construction of equipment.....	28,364.09	23,200.33	+ 5,163.76
Purchase of public works.....	118,834.38	77,581.17	+ 41,253.21
Deterioration of supplies and sales stock.....	0.00	90.23	— 90.23
Extraordinary losses.....	21.94	3,882.08	— 3,860.14
Appropriation balances carried forward.....	259,827.92	98,644.10	+ 161,183.82
Public service appropriation, 1918, Act 2727; 1917, Act 2672..	2,590.80	(9,680.66)	+ 12,271.46
Appropriation for telegraph, lines and radio stations, (De- partment of Mindanao and Sulu).....	21,799.56	30,643.58	— 8,844.02
Appropriation for extension and maintenance of telegraph lines, cables and wireless stations, Act 2736 and 2704.....	235,437.56	77,681.18	+ 157,756.38
Total conversions and balances.....	2,253,642.62	1,975,965.45	+ 277,677.17

Bureau of Posts—Continued.

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₹2,441,869.85	Dropped by sale.....	₹463.86
Acquisitions by purchase.....	144,084.61	Depreciation accruals	4,090.02
Acquisitions by construction.....	3,113.86	Losses	43.10
Acquisitions by interbureau transfer.....	706.63	Dropped by interbureau transfer.....	10.50
Fixed property brought into account.....	161.96	Balance, December 31, 1918 (see balance sheet)	2,585,370.91
Inventory adjustments	41.48		
Total debits.....	2,589,978.39	Total credits.....	2,589,978.39

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₹34,417.91	Balance, December 31, 1917.....	₹2,540,513.95
Losses of fixed property	43.10	Prior year adjustments:	
Contributions of fixed property to other bureaus	10.50	Inventory credits (fixed property)....	41.48
Capital value of fixed property sold.....	463.86	Balance, December 31, 1917, as adjusted..	2,540,555.43
Reversions of excess public revenue allotments	170,725.67	Contribution of fixed property from other bureaus	706.63
Contributions to public revenues.....	2,541,579.59	Plant assets brought into account.....	161.96
Balance, December 31, 1918 (see balance sheet)	2,845,198.83	Administrative fines and forfeitures.....	427.45
		Sales of fixed property.....	465.60
		Expired money orders, Sec. 1973, Administrative Code.....	5,433.78
		Net operating income (see operation statements)	718,964.42
		Allotments from public revenues.....	2,325,724.19
Total debits.....	5,592,439.46	Total credits.....	5,592,439.46

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Development of commerce.....	₹32,253.26	₹43,514.40	— ₹11,261.14
Maintenance of telegraph and cable lines.....	27,940.31	39,083.83	— 11,143.52
Other expense.....	4,312.95	4,430.57	— 117.62
National defense.....	2,164.65	3,669.51	— 1,504.86
Compensation of employees on duty in Censor's office.....	2,164.65	3,572.51	— 1,407.86
Other expense.....	0.00	97.00	— 97.00
Aid to local governments.....	0.00	671.05	— 671.05
Contribution of fixed property.....	0.00	671.05	— 671.05
Total cost of general welfare service (see statement of capital account)	34,417.91	47,854.96	— 13,437.05

*Bureau of Posts—Continued.***Operation Statement.**

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
DIVISION OF ENGINEERING CONSTRUCTION AND REPAIR:			
Operating revenue.....	₱63,924.19	₱51,717.39	+ ₱12,206.80
Service income.....	63,924.19	51,717.39	+ 12,206.80
Operating expense.....	63,924.19	51,717.39	+ 12,206.80
Superintendence.....	2,636.00	2,460.24	+ 175.76
Labor.....	12,055.64	12,193.00	— 137.36
Consumption of supplies.....	42,929.42	20,485.48	+ 22,443.94
Travel expense of personnel.....	3,313.88	2,539.03	+ 774.85
Freight and cartage.....	2,989.25	1,469.65	+ 1,519.60
Other expense.....	0.00	12,569.99	— 12,569.99
Operating income.....	0.00	0.00	0.00
POSTAL DIVISION:			
Operating revenue.....	1,303,727.95	1,134,143.89	+ 169,584.06
Postal service income.....	1,302,713.42	1,133,621.11	+ 169,092.31
Incidental income.....	1,014.53	522.78	+ 491.75
Operating expense.....	956,759.10	936,655.50	+ 20,103.60
Administrative, supervisory, and clerical service.....	376,318.91	383,298.43	— 6,979.52
Labor.....	150,194.76	134,727.30	+ 15,467.46
Consumption of supplies.....	39,847.80	26,143.31	+ 13,704.49
Travel expense of personnel.....	20,523.63	18,847.84	+ 1,675.79
Rental of buildings and offices.....	17,218.62	12,381.91	+ 4,836.71
Mail transportation, freight and cartage.....	306,570.55	313,944.56	— 7,374.01
Illumination and power service.....	17,737.46	9,963.04	+ 7,774.42
Printing and binding reports, documents and publications.....	15,492.47	11,309.44	+ 4,183.03
Maintenance of plant and equipment.....	2,228.91	11,816.76	— 9,587.85
Depreciation of plant and equipment.....	2,045.01	5,629.21	— 3,584.20
Other expense.....	8,580.98	8,593.70	— 12.72
Operating income.....	346,968.85	197,488.39	+ 149,480.46
TELEGRAPH DIVISION:			
Operating revenue.....	1,167,600.62	836,069.01	+ 331,531.61
Telegraph service income.....	1,167,600.62	834,943.98	+ 332,656.64
Incidental income.....	0.00	1,125.03	— 1,125.03
Operating expense.....	795,605.05	748,294.39	+ 47,310.66
Administrative, supervisory and clerical service.....	384,547.73	372,542.14	+ 12,005.59
Labor.....	218,929.74	215,926.30	+ 3,003.44
Consumption of supplies.....	100,011.49	76,756.05	+ 23,255.44
Travel expense of personnel.....	49,952.45	37,840.32	+ 12,112.13
Rental of buildings and offices.....	13,067.61	9,063.38	+ 4,004.23
Freight and cartage.....	5,338.31	3,059.57	+ 2,278.74
Maintenance of plant and equipment.....	16,151.74	22,464.06	— 6,312.32
Depreciation of plant and equipment.....	2,045.01	5,629.21	— 3,584.20
Other expense.....	5,560.97	5,013.36	+ 547.61
Operating income.....	371,995.57	87,774.62	+ 284,220.95
Net operating income (all divisions).....	718,964.42	285,263.01	+ 433,701.41
Other income.....	0.00	0.00	0.00
Net profits for the year.....	718,964.42	285,263.01	+ 433,701.41

BUREAU OF SUPPLY—SUPPLY DIVISION.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₹1,309,329.85	Capital.....	₹1,309,329.85
Buildings and improvements.....	1,009,059.12	Fixed capital.....	1,309,329.85
Docks and wharves.....	873.91	Current capital.....	0.00
Watercraft and appurtenances.....	37,120.21	Treasury advances.....	3,589,440.28
Motor vehicles and accessories.....	137,649.92	Current liabilities.....	1,594,476.73
Other land transportation equipment.....	5,632.25	Accounts payable.....	1,571,203.13
Industrial machinery and implements.....	61,602.31	Accrued leave payable.....	23,273.60
Hand tools.....	8,545.73		
Furniture and office equipment.....	44,199.86		
Ordnance.....	137.54		
Technical and scientific equipment.....	2.17		
Fire protection equipment.....	481.40		
Telegraph and telephone equipment.....	1,936.80		
Other equipment.....	2,088.63		
Working assets.....	3,589,440.28		
Sales stock.....	3,574,237.68		
Supplies and materials.....	15,202.60		
Current assets.....	1,594,476.73		
Accounts receivable.....	4,569,959.51		
Cash, collecting and disbursing officers.....	180,369.69		
Drawing account, Insular Treasury (overdraft).....	(3,155,852.47)		
Total assets.....	6,493,246.86	Total liabilities.....	6,493,246.86

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Authorizations:			
New appropriations for the year.....	₹419,752.26	₹290,850.00	+ ₹128,902.26
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	340,930.00	290,850.00	+ 50,080.00
Emergency Board allotment—Resolution No. 11.....	31,671.00	0.00	+ 31,671.00
Deficiency appropriation for public service, Act 2783.....	35,312.00	0.00	+ 35,312.00
Indefinite appropriation, Act 357.....	11,839.26	0.00	+ 11,839.26
Appropriation balances from prior year.....	(31,672.78)	0.00	— 31,672.78
Public service appropriation, 1917, Act 2672; 1916, Act 2540.....	(31,672.78)	0.00	— 31,672.78
Reversions of authorizations in excess of requirements.....	0.00	(8,943.50)	+ 8,943.50
Net authorizations.....	388,079.48	281,906.50	+ 106,172.98
Conversions and balances:			
Appropriation charges.....	388,079.48	313,579.28	+ 74,500.20
Salaries.....	110,322.62	113,146.84	+ 2,824.22
Wages.....	123,539.45	99,471.81	+ 24,067.64
Travel expense of personnel.....	569.50	900.83	+ 331.33
Freight, express and delivery service.....	14,641.27	12,602.08	+ 2,039.19
Postal, telegraph, telephone and cable service.....	9,775.56	10,455.79	+ 680.23
Illumination and power service.....	5,200.35	5,554.49	+ 354.14
Miscellaneous service.....	2,102.50	3,483.54	+ 1,381.04
Consumption of supplies and materials.....	69,245.57	52,358.23	+ 16,887.34
Printing and binding reports, documents and publications.....	38.95	0.00	+ 38.95
Maintenance and repair (contract payments only).....	6,358.62	7,411.60	+ 1,052.98
Purchase of equipment.....	11,887.15	6,241.88	+ 5,645.27
Deterioration of supplies and sales stock.....	13,121.47	140.43	+ 12,981.04
Extraordinary losses.....	21,276.47	1,811.76	+ 19,464.71
Appropriation balances carried forward.....	0.00	(31,672.78)	+ 31,672.78
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	0.00	(31,672.78)	+ 31,672.78
Total conversions and balances.....	388,079.48	281,906.50	+ 106,172.98

Bureau of Supply—Supply Division—Continued.

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₱1,289,803.52	Dropped by sale.....	₱180.40
Acquisitions by purchase.....	11,887.15	Depreciation accruals.....	1,473.06
Acquisitions by interbureau transfer.....	9,322.72	Dropped by interbureau transfer.....	30.08
		Balance, December 31, 1918 (see balance sheet)	1,309,329.85
Total debits.....	1,311,013.39	Total credits.....	1,311,013.39

Statement of Capital Account.

Debits.		Credits.	
Contributions to other bureaus (fixed property)	₱30.08	Balance, December 31, 1917.....	₱1,258,130.74
Contributions to public revenues.....	900,703.18	Prior year adjustments:	
Capital value of fixed property sold.....	180.40	Inventory adjustments (sales stock) ..	25,786.60
Balance, December 31, 1918 (see balance sheet)	1,309,329.85	Balance, December 31, 1917, as adjusted..	1,283,917.34
		Allotments from public revenues.....	419,752.26
		Contributions from other bureaus (fixed property)	9,322.72
		Sales of fixed property.....	180.40
		Net profits for the year (see operation statement))	497,070.79
Total debits.....	2,210,243.51	Total credits.....	2,210,243.51

Operation Statement.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Operating revenue:			
Sales income.....	₱12,668,730.69	₱9,518,053.80	+ ₱3,150,676.89
Less cost of goods sold.....	(11,997,459.75)	(9,103,103.10)	- 2,894,356.65
Rentals (equipment and powder magazine).....	7,434.86	8,142.56	- 707.70
Service income.....	33,192.60	27,068.36	+ 6,124.24
Incidental receipts.....	162,837.78	54,244.05	+ 108,593.73
	874,736.18	504,405.67	+ 370,330.51
Operating expense:			
Supervisory, technical and clerical service.....	110,322.62	113,146.84	- 2,824.22
Labor.....	107,061.26	98,994.39	+ 8,066.87
Consumption of supplies.....	61,006.48	49,652.83	+ 11,353.65
Postal, telegraph, telephone and cable service.....	9,775.56	10,455.79	- 680.23
Fright, express and cartage.....	14,641.27	12,602.08	+ 2,039.19
Illumination and power service.....	5,200.35	5,554.49	- 354.14
Maintenance of plant and equipment.....	31,075.90	10,594.42	+ 20,481.48
Depreciation of plant and equipment.....	1,473.06	11,032.45	- 9,559.39
Other operating expense.....	37,108.89	6,336.56	+ 30,772.33
	377,665.39	318,369.85	+ 59,295.54
Operating income.....	497,070.79	186,035.82	+ 311,034.97
	0.00	0.00	0.00
Other income.....			
Net profits for the year.....	497,070.79	186,035.82	+ 311,034.97

BUREAU OF SUPPLY—DIVISION OF COLD STORAGE.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₹2,044,701.49	Capital.....	₹2,044,701.49
Land.....	313,993.80	Fixed capital.....	2,044,701.49
Buildings.....	619,307.15	Current capital.....	0.00
Watercraft and appurtenances.....	48,822.14	Treasury advances.....	99,298.93
Motor vehicles and accessories.....	122,796.04	Current liabilities.....	12,309.26
Industrial machinery and implements.....	923,286.01	Accounts payable.....	8,185.60
Hand tools.....	3,119.99	Accrued leave payable.....	4,123.66
Furniture and office equipment.....	6,314.73		
Ordnance.....	43.58		
Technical and scientific equipment.....	3,593.21		
Telegraph, telephone and cable instrument.....	247.63		
Other equipment.....	3,177.21		
Working assets.....	99,298.93		
Supplies and materials.....	99,298.93		
Current assets.....	12,309.26		
Accounts receivable.....	46,716.12		
Cash, collecting and disbursing officers.....	1,344.21		
Drawing account, Insular Treasury (overdraft).....	(35,751.07)		
Total assets.....	2,156,309.68	Total liabilities.....	2,156,309.68

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₹435,413.64	₹419,662.02	+ ₹15,751.62
Operating appropriation for public service, 1918, Act 2727; 1917, Act 2672.....	435,413.64	419,662.02	+ 15,751.62
Reversions of authorizations in excess of requirements.....	0.00	0.00	0.00
Net authorizations.....	435,413.64	419,662.02	+ 15,751.62
Conversions and balances:			
Appropriation charges.....	435,413.64	419,662.02	+ 15,751.62
Salaries.....	30,237.38	27,981.05	+ 2,256.33
Wages.....	73,207.18	76,131.42	- 2,924.24
Travel expense of personnel.....	745.50	585.76	+ 159.74
Freight, express and delivery service.....	68.00	85.49	- 17.49
Postal, telegraph, telephone and cable service.....	651.51	643.08	+ 8.43
Illumination and power service.....	1,779.00	2,870.20	- 1,091.20
Miscellaneous service.....	354.29	365.13	- 10.84
Consumption of supplies and materials.....	279,702.47	230,396.40	+ 49,306.07
Maintenance and repair (contract payments only).....	36,482.76	76,965.49	- 40,482.73
Purchase of equipment.....	6,810.27	3,595.67	+ 3,214.60
Extraordinary losses.....	7.32	42.33	- 35.01
Administrative expense.....	5,367.96	0.00	+ 5,367.96
Appropriation balances carried forward.....	0.00	0.00	0.00
Total conversions and balances.....	435,413.64	419,662.02	+ 15,751.62

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₹2,050,356.63	Dropped by sale.....	₹529.60
Acquisitions by purchase.....	6,810.27	Depreciation accruals.....	2,033.09
		Dropped by interbureau transfer.....	9,902.72
		Balance, December 31, 1918 (see balance sheet).....	2,044,701.49
Total debits.....	2,057,166.90	Total credits.....	2,057,166.90

Bureau of Supply—Division of Cold Storage—Continued.

Statement of Capital Account.

Debits.		Credits.	
Contributions to public revenues.....	₱575,921.84	Balance, December 31, 1917.....	₱2,050,356.63
Capital value of fixed property sold.....	529.60	Prior year adjustments:	
Contributions to other bureaus (fixed property)	9,902.72	Inventory adjustments (sales stock) ..	1,444.19
Balance, December 31, 1918 (see balance sheet)	2,044,701.49	Balance, December 31, 1917, as adjusted....	2,051,800.82
		Allotments from public revenues.....	435,413.64
		Net profits for the year (see operation statement)	143,311.59
		Sales of capital assets.....	529.60
Total debits.....	2,631,055.65	Total credits.....	2,631,055.65

Operation Statement.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Operating revenue:			
Sales income.....	₱2,194.32	₱1,758.52	+ ₱435.80
Less cost of goods sold.....	(1,088.07)	(1,581.88)	+ 493.81
Sales of water.....	49,337.43	43,386.87	+ 5,950.56
Sales of ice.....	217,958.80	195,803.73	+ 22,155.07
Other sales.....	1,662.79	2,452.76	— 789.97
Cold storage rentals.....	265,778.57	214,169.15	+ 51,609.42
Other rentals.....	2,060.67	539.00	+ 1,521.67
Electric current.....	24,802.89	23,776.52	+ 1,026.37
Incidental receipts.....	11,240.65	8,806.40	+ 2,434.25
	573,948.05	489,111.07	+ 84,836.98
Operating expense:			
Administrative, supervisory, technical and clerical service.....	29,537.86	22,364.84	+ 7,173.02
Labor.....	50,424.26	40,252.81	+ 10,171.45
Consumption of supplies.....	7,042.20	5,905.75	+ 1,136.45
Manufacturing power.....	282,068.29	253,993.43	+ 28,074.86
Maintenance of plant and equipment.....	55,925.14	88,957.53	— 33,032.39
Depreciation of plant and equipment.....	2,033.09	6,385.85	— 4,352.76
Other expense.....	3,605.62	4,591.99	— 986.37
	430,636.46	422,452.20	+ 8,184.26
Net profits for the year.....	143,311.59	66,658.87	+ 76,652.72

BUREAU OF SUPPLY—SALES AGENCY FUND.

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	0.00	78,809.01	
Deficiency appropriation, Act 2734.....	0.00	78,809.01	
Appropriation balances from prior year.....	0.00	(72,304.30)	
Reversions of authorizations in excess of requirements.....	0.00	(1,426.00)	
Net authorizations.....	0.00	5,078.71	
Conversions and balances:			
Appropriation charges.....	0.00	5,078.71	
Extraordinary losses—Trading and merchandising.....	0.00	2,359.21	
Prior year charges.....	0.00	2,719.50	
Appropriation balances carried forward.....	0.00	0.00	
Total conversions and balances.....	0.00	5,078.71	

Operation Statement.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Operating revenue:			
Sales income.....	0.00	0.00	
Less cost of goods sold.....	0.00	0.00	
Production earnings.....	0.00	0.00	
Operating expense:	0.00	0.00	
Salaries, commissions and expenses of sales agents.....	0.00	0.00	
Labor.....	0.00	0.00	
Travel expense of personnel.....	0.00	0.00	
Freight and delivery.....	0.00	0.00	
Consumption of supplies.....	0.00	0.00	
Depreciation of equipment.....	0.00	93.06	
Other expense.....	0.00	2,359.21	
	0.00	2,452.27	
Operating loss for the year.....	0.00	2,452.27	

NOTE.—This account was closed during the fiscal year 1917.

BUREAU OF COMMERCE AND INDUSTRY.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₱5,760,658.39	Capital	₱5,780,628.99
Land	1,442.40	Fixed capital.....	5,760,658.39
Buildings	88,499.78	Current capital.....	19,970.60
Docks and wharves.....	11,944.03	Public and private trusts.....	41,049.42
Lighthouses and beacons.....	3,417,513.95	U. S. Shipping Board trust fund.....	41,049.42
Telegraph and telephone lines.....	2,196.52	Treasury advances.....	414,029.06
Watercraft and appurtenances.....	1,799,131.08	Current liabilities.....	319,218.01
Motor vehicles and accessories.....	8,237.41	Accounts payable.....	289,537.98
Other land transportation equipment.....	1,161.08	Accrued leave payable.....	29,680.03
Industrial machinery and implements.....	3,936.03		
Hand tools.....	27,214.54		
Furniture and office equipment.....	184,896.51		
Ordnance.....	121,933.25		
Technical and scientific equipment.....	53,649.22		
Fire protection equipment.....	9,807.43		
Telegraph and telephone equipment.....	9,498.03		
Miscellaneous equipment.....	19,597.13		
Fiduciary assets.....	41,049.42		
Accounts receivable.....	983,799.18		
Prepayments.....	61,958.96		
Cash, disbursing officer.....	2,000.00		
Drawing account, Insular Treasury (overdraft).....	(1,006,708.72)		
Working assets.....	414,029.06		
Supplies and materials.....	414,029.06		
Current assets.....	339,188.61		
Accounts receivable.....	323,423.38		
Cash, collecting and disbursing officer.....	4,565.25		
Drawing account, Insular Treasury.....	11,199.98		
Total assets.....	6,554,925.48	Total liabilities.....	6,554,925.48

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₱1,646,636.33	₱1,002,132.02	+ ₱644,504.31
Public service appropriation, 1918, Act 2728, 1917, Act 2672..	200,000.00	1,002,132.02	- 802,132.02
Appropriation transferred from Bureau of Customs, Act 2727..	928,538.00	0.00	+ 928,538.00
Appropriation transferred from Philippine Library and Museum, Act 2727.....	6,598.33	0.00	+ 6,598.33
Emergency Board allotment, Resolutions Nos. 17 and 43.....	131,500.00	0.00	+ 131,500.00
Deficiency appropriation for public service, Act 2783.....	320,000.00	0.00	+ 320,000.00
Appropriation for construction and reconstruction of lights, buoys and beacons, Act 2736.....	30,000.00	0.00	+ 30,000.00
Appropriation for maintenance, alteration and repair of lights, buoys and beacons, Act 2736.....	30,000.00	0.00	+ 30,000.00
Appropriation balances from prior year.....	0.00	6,545.86	- 6,545.86
Appropriation for lights, buoys and beacons, Acts 1954, 1988, 2059, 2494 and 2583.....	0.00	6,545.86	- 6,545.86
Reversions of authorizations in excess of requirements.....	(21,493.85)	0.00	- 21,493.85
Net authorizations.....	1,625,142.48	1,008,677.88	+ 616,464.60

*Bureau of Commerce and Industry—Continued.**Statement of Appropriation Account—Continued.*

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Conversions and balances:			
Appropriation charges	1,605,171.88	1,008,677.88	+ 596,494.00
Salaries.....	215,946.07	81,595.62	+ 134,350.45
Wages.....	274,164.49	287,272.16	— 13,107.67
Travel expense of personnel.....	8,393.50	1,234.43	+ 7,159.07
Freight, express and delivery service.....	1,278.48	447.70	+ 830.78
Postal, telegraph, telephone and cable service.....	7,017.74	2,706.26	+ 4,311.48
Illumination and power service.....	3,381.36	1,058.81	+ 2,322.55
Miscellaneous service.....	38,706.33	21,011.32	+ 17,695.01
Rental of buildings and grounds.....	4,763.61	975.74	+ 3,787.87
Consumption of supplies and materials.....	570,238.95	409,917.42	+ 160,321.53
Printing and binding reports, documents and publications.....	3,460.65	0.00	+ 3,460.65
Discretionary expenditures.....	0.00	550.14	— 550.14
Travel expense of persons not government employees.....	542.32	287.70	+ 254.62
Maintenance and repair (contract payments only).....	402,787.57	190,201.12	+ 212,586.45
Purchase of equipment.....	51,096.64	0.00	+ 51,096.64
Purchase of public works.....	23,394.17	6,545.86	+ 16,848.31
Deterioration of supplies and sales stock.....	0.00	4,873.60	— 4,873.60
Appropriation balances carried forward	19,970.60	0.00	+ 19,970.60
Appropriation for construction and reconstruction of lights, buoys and beacons, Act 2736.....	23,568.75	0.00	+ 23,568.75
Appropriation for maintenance, alteration and repair of lights, buoys and beacons, Act 2736.....	(3,598.15)	0.00	— 3,598.15
Total conversions and balances	<u>1,625,142.48</u>	<u>1,008,677.88</u>	<u>+ 616,464.60</u>

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₹0.00	Dropped by sale.....	₹5,469.56
Acquisitions by purchase.....	74,490.81	Depreciation accruals.....	11,737.66
Acquisitions by interbureau transfer.....	5,798,001.06	Losses.....	128.30
		Dropped by interbureau transfer.....	3,824.30
		Inventory adjustments.....	90,673.66
		Balance, December 31, 1918 (see balance sheet).....	5,760,658.39
Total debits	<u>5,872,491.87</u>	Total credits	<u>5,872,491.87</u>

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₹906,054.22	Balance, December 31, 1917.....	₹0.00
Contribution of fixed property to other bureaus.....	3,824.30	Prior year adjustments:	
Losses of fixed property.....	128.30	Inventory credits (fixed property).....	(90,673.66)
Reversions of excess public revenue allot- ments.....	21,493.85	Balance, December 31, 1917, as adjusted..	(90,673.66)
Contribution to public revenues.....	641,834.07	Allotment from public revenues.....	1,646,636.33
Capital value of fixed property sold.....	5,469.56	Sales of fixed property.....	5,469.56
Balance, December 31, 1918 (see balance sheet).....	5,780,628.99	Acquisitions by interbureau transfer (fixed property).....	5,798,001.06
Total debits	<u>7,359,433.29</u>	Total credits	<u>7,359,433.29</u>

*Bureau of Commerce and Industry—Continued.***Statement of General Welfare Service.**

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
General Welfare Service:			
Development of Commerce (lighthouse service, division of ves- sels, etc.).....	₱847,370.30	₱483,824.72	+ ₱363,545.58
Expense:			
Administrative, supervisory, technical and clerical ser- vice	206,474.79	20,380.10	+ 186,094.69
Labor	93,008.27	109,898.34	— 16,890.07
Consumption of supplies	32,817.68	24,758.43	+ 8,059.25
Maintenance of plant and equipment	52,474.37	25,614.24	+ 26,860.13
Depreciation of plant and equipment.....	11,737.66	2,614.97	+ 9,122.69
Shipping service	1,041,209.81	762,903.11	+ 278,306.70
Other.....	46,012.23	0.00	+ 46,012.23
	1,483,734.81	946,169.19	+ 537,565.62
Incidental receipts:			
Service receipts (Shipping and transportation receipts, corporation fees and income on account of patents, copyrights, etc.)	633,160.25	458,808.34	+ 174,351.91
Other.....	3,204.26	3,536.13	— 331.87
	636,364.51	462,344.47	+ 174,020.04
Law and Order.....	21,172.27	10,570.44	+ 10,601.83
Transportation of Insular police.....	21,172.27	10,570.44	+ 10,601.83
Public Health.....	36,846.38	48,007.36	— 11,160.98
Transportation of lepers	36,846.38	48,007.36	— 11,160.98
National defense.....	665.27	0.00	+ 665.27
Compensation of personnel on duty with the Philippine National Guard	665.27	0.00	+ 665.27
Net cost of general welfare service (see statement of capital account) ..	906,054.22	542,402.52	+ 363,651.70

BUREAU OF COMMERCE AND INDUSTRY—MARINE RAILWAY AND REPAIR SHOP.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₹692,408.46	Capital	₹692,408.46
Buildings	165,755.13	Fixed capital	692,408.46
Docks and wharves.....	2,446.18	Current capital	0.00
Telegraph, telephone and cable lines.....	2,284.51	Treasury advances.....	429,365.65
Highways, bridges and ferries.....	13,986.31	Current liabilities.....	31,172.69
Watercraft and appurtenances.....	1,822.67	Accounts payable.....	27,835.82
Industrial machinery and imple- ments	477,522.26	Accrued leave payable.....	3,336.87
Hand tools	17,341.49		
Furniture and office equipment.....	6,263.55		
Ordnance	26.62		
Technical and scientific equipment.....	1,807.21		
Fire protection equipment.....	1,415.01		
Telegraph and telephone equipment.....	38.50		
Miscellaneous equipment.....	1,699.02		
Working assets.....	429,365.65		
Work in process.....	429,115.94		
Sales stock	249.71		
Current assets.....	31,172.69		
Accounts receivable.....	229,124.79		
Cash, collecting and disbursing officers.....	1,454.33		
Drawing account, Insular Treasury (overdraft)	(199,406.43)		
Total assets.....	1,152,946.80	Total liabilities.....	1,152,946.80

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₹1,109,685.11	₹753,212.17	+ ₹356,472.94
Operating appropriation for public service.....	1,109,685.11	753,212.17	+ 356,472.94
Appropriation balances from prior year.....	0.00	0.00	0.00
Reversions of authorizations in excess of requirements.....	0.00	0.00	0.00
Net authorizations.....	1,109,685.11	753,212.17	+ 356,472.94
Conversions and balances:			
Appropriation charges.....	1,109,685.11	753,212.17	+ 356,472.94
Salaries	42,758.02	45,925.03	- 3,167.01
Wages	503,699.36	343,143.96	+ 160,555.40
Travel expense of personnel.....	283.76	1,800.10	- 1,516.34
Postal, telegraph, telephone and cable service.....	29.40	413.84	- 384.44
Illumination and power service.....	7,215.82	5,259.83	+ 1,955.99
Miscellaneous service	17,337.43	16,605.60	+ 731.83
Consumption of supplies and materials.....	491,226.46	323,367.69	+ 167,858.77
Maintenance and repair (contract payments only).....	42,505.22	12,810.54	+ 29,694.68
Engineering constructions (contract payments only).....	0.00	2,410.00	- 2,410.00
Purchase of equipment.....	4,629.64	1,475.58	+ 3,154.06
Appropriation balances carried forward.....	0.00	0.00	0.00
Total Conversions and balances.....	1,109,685.11	753,212.17	+ 356,472.94

Statement of Fixed Property Account.

Debits.	Credits.
Balance, December 31, 1917 (Transferred from Bureau of Customs—Marine Rail- way and Repair Shop).....	Dropped by sale.....
₹699,088.69	Depreciation accruals
Acquisitions by purchase.....	Inventory adjustments
4,629.64	
	Balance, December 31, 1918 (see balance sheet)
Total debits.....	692,408.46
703,718.33	Total credits.....
	703,718.33

Bureau of Commerce and Industry—Marine Railway and repair Shop—Continued.

Statement of Capital Account.

Debits.		Credits.	
Capital value of fixed assets sold.....	₱50.55	Balance, December 31, 1917 (Transferred from Bureau of Customs—Marine Railway and Repair Shop).....	₱699,088.69
Contributions to public revenues.....	1,184,439.84	Prior year adjustment:	
Balance, December 31, 1918 (see balance sheet)	692,408.46	Inventory credits (fixed property)....	(10,327.83)
		Balance, December 31, 1917, as adjusted....	688,760.86
		Net profits for the year (see operation statement)	78,402.33
		Allotments from public revenues.....	1,109,685.11
		Sales of fixed property.....	50.55
Total debits.....	1,876,898.85	Total credits.....	1,876,898.85

Operation Statement.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Operating revenue:			
Service income.....	₱1,184,389.29	₱829,717.76	+ ₱354,671.53
Operating expense:			
Superintendence and technical service.....	42,758.02	45,925.03	— 3,167.01
Labor.....	503,699.36	343,143.96	+ 160,555.40
Consumption of supplies.....	461,226.46	298,347.69	+ 162,878.77
Light and power.....	37,215.82	30,279.83	+ 6,935.99
Subcontracts.....	0.00	2,410.00	— 2,410.00
Maintenance of plant and equipment.....	42,505.22	12,810.54	+ 29,694.68
Depreciation of plant and equipment.....	931.49	844.21	+ 87.28
Other expense.....	17,650.59	18,819.54	— 1,168.95
	1,105,986.96	752,580.80	+ 353,406.16
Net profits for the year.....	78,402.33	77,136.96	+ 1,265.37

NOTE.—This account was transferred during the fiscal year 1918 from the Bureau of Customs to the Bureau of Commerce and Industry, pursuant to the provisions of Act No. 2728.

BUREAU OF COMMERCE AND INDUSTRY—OPERATION OF CHARTERED VESSELS.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₹6,646.32	Capital.....	₹6,646.32
Furniture and office equipment.....	6,646.32	Fixed capital.....	6,646.32
Working assets.....	12,302.58	Treasury advances.....	12,302.58
Supplies and materials.....	12,302.58	Current liabilities.....	579,342.29
Current assets.....	579,342.29	Accounts payable.....	579,154.97
Accounts receivable.....	370,618.11	Accrued leave payable.....	187.32
Cash, collecting and disbursing of- ficers.....	(59.97)		
Drawing account, Insular Treasury.....	208,784.15		
Total assets.....	598,291.19	Total liabilities.....	598,291.19

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₹2,449,815.87	₹765,381.16	+ ₹1,684,434.71
Operating appropriation for public service.....	2,449,815.87	765,381.16	+ 1,684,434.71
Appropriation balances from prior year.....	0.00	0.00	0.00
Reversions of authorizations in excess of requirements.....	0.00	0.00	0.00
Net authorizations.....	2,449,815.87	765,381.16	+ 1,684,434.71
Conversions and balances:			
Appropriation charges.....	2,449,815.87	765,381.16	+ 1,684,434.71
Salaries.....	80,864.80	6,327.97	+ 74,536.83
Wages.....	166,764.69	131,814.32	+ 34,950.37
Travel expense of personnel.....	4,253.14	0.00	+ 4,253.14
Freight, express and delivery service.....	445.97	0.00	+ 445.97
Postal, telegraph, telephone and cable service.....	2,193.36	0.00	+ 2,193.36
Illumination and power service.....	118.11	0.00	+ 118.11
Miscellaneous service.....	909,544.05	229,691.00	+ 679,853.05
Consumption of supplies and materials.....	363,194.17	292,176.79	+ 71,017.38
Printing and binding reports, documents and publications.....	12.38	0.00	+ 12.38
Maintenance and repair (contract payments only).....	922,425.20	98,684.20	+ 823,741.00
Purchase of equipment.....	0.00	6,686.88	- 6,686.88
Appropriation balances carried forward.....	0.00	0.00	0.00
Total conversions and balances.....	2,449,815.87	765,381.16	+ 1,684,434.71

Statement of Fixed Property Account.

Debits.	Credits.
Balance, December 31, 1917.....	Inventory adjustments.....
₹6,686.88	Balance, December 31, 1918 (see balance sheet).....
	6,646.32
Total debits.....	Total credits.....
6,686.88	6,686.88

*Bureau of Commerce and Industry—Operation of Chartered Vessels—Continued.***Statement of Capital Account.**

Debits.		Credits.	
General welfare service.....	₱74.84	Balance, December 31, 1917.....	₱6,686.88
Contributions to public revenues.....	3,017,157.49	Prior year adjustments:	
		Inventory credits (fixed property).....	(40.56)
Balance, December 31, 1918 (see balance sheet)	6,646.32	Cancellation of prior year charges.....	40.56
		Balance, December 31, 1917, as adjusted....	6,686.88
		Allotments from public revenues.....	2,449,815.87
		Net profits for the year (see operation statement)	567,375.90
Total debits.....	<u>3,023,878.65</u>	Total credits.....	<u>3,023,878.65</u>

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
National Defense.....	₱74.84	0.00	+ ₱74.84
Compensation of employees on duty with the Philippine National Guard.....	74.84	0.00	+ 74.84

Operation Statement.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Operating revenue:			
Freight.....	1,398,484.54	813,225.42	+ ₱585,259.12
Charters.....	1,563,333.18	107,131.21	+ 1,456,201.97
Other receipts.....	55,299.21	34,996.96	+ 20,302.25
	<u>3,017,116.93</u>	<u>955,353.59</u>	<u>+ 2,061,763.34</u>
Operating expense:			
Administrative, supervisory, technical and clerical service.....	80,789.96	138,142.29	- 57,352.33
Labor.....	166,764.69	0.00	+ 166,764.69
Light and power.....	118.11	0.00	+ 118.11
Consumption of supplies.....	363,194.17	292,176.79	+ 71,017.38
Maintenance of vessels.....	922,425.20	98,684.20	+ 823,741.00
Other expense.....	916,448.90	229,691.00	+ 686,757.90
	<u>2,449,741.03</u>	<u>758,694.28</u>	<u>+ 1,691,046.75</u>
Net operating profits for the year.....	<u>567,375.90</u>	<u>196,659.31</u>	<u>+ 370,716.59</u>

NOTE.—This account was transferred during the fiscal year 1918 from the Bureau of Customs to the Bureau of Commerce and Industry, pursuant to the provisions of Act No. 2728.

BUREAU OF LABOR.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₱33,074.93	Capital.....	₱33,541.61
Watercraft and appurtenances.....	4,888.90	Fixed capital.....	33,074.93
Motor vehicles and accessories.....	7,423.40	Current capital.....	466.68
Other land transportation equipment.....	553.04	Treasury advances.....	12.00
Industrial machinery and implements.....	44.36	Current liabilities.....	45,189.02
Hand tools.....	104.53	Accounts payable.....	36,394.98
Furniture and office equipment.....	18,255.39	Accrued leave payable.....	8,794.04
Technical and scientific equipment.....	1,316.57		
Fire protection equipment.....	5.92		
Telegraph and telephone equipment.....	22.00		
Miscellaneous equipment.....	460.82		
Working assets.....	12.00		
Deferred charges.....	12.00		
Current assets.....	45,655.70		
Accounts receivable.....	89,169.11		
Cash, collecting and disbursing officers.....	19,545.97		
Drawing account, Insular Treasury (overdraft).....	(63,059.38)		
Total assets.....	78,742.63	Total liabilities.....	78,742.63

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₱336,710.00	₱64,160.00	+ ₱272,550.00
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	276,710.00	64,160.00	+ 212,550.00
Deficiency Appropriation for public service, Act 2783.....	60,000.00	0.00	+ 60,000.00
Appropriation balances from prior year.....	0.00	0.00	0.00
Reversions of authorizations in excess of requirements.....	(6,289.30)	(3,103.18)	- 3,186.12
Net authorizations.....	330,420.70	61,056.82	+ 269,363.88
Conversions and balances:			
Appropriation charges.....	329,954.02	61,056.82	+ 268,897.20
Salaries.....	78,189.84	42,275.88	+ 35,913.96
Wages.....	21,692.69	3,989.56	+ 17,703.13
Travel expense of personnel.....	17,647.99	4,315.94	+ 13,332.05
Freight, express and delivery service.....	260.48	57.35	+ 203.13
Postal, telegraph, telephone and cable service.....	8,686.78	1,500.00	+ 7,186.78
Illumination and power service.....	1,484.76	347.39	+ 1,137.37
Miscellaneous service.....	28,191.43	348.61	+ 27,842.82
Rental of buildings and grounds.....	5,617.50	3,590.00	+ 2,027.50
Consumption of supplies and materials.....	63,841.56	2,610.00	+ 61,231.56
Printing and binding reports, documents and publications.....	500.00	450.00	+ 50.00
Travel expense of persons not government employees.....	75,973.63	122.00	+ 75,851.63
Maintenance and repair (contract payments only).....	15,178.95	451.06	+ 14,727.89
Purchase of equipment.....	10,061.69	999.03	+ 9,062.66
Extraordinary losses.....	2,626.72	0.00	+ 2,626.72
Appropriation balances carried forward.....	466.68	0.00	+ 466.68
Public service appropriation, 1918, Act 2727.....	466.68	0.00	+ 466.68
Total conversions and balances.....	330,420.70	61,056.82	+ 269,363.88

Bureau of Labor—Continued.

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₱17,449.64	Dropped by sale	₱5.94
Acquisitions by purchase	10,061.69	Balance, December 31, 1918 (see balance sheet)	33,074.93
Acquisitions by interbureau transfer.....	5,549.54		
Fixed assets brought into account.....	20.00	Total credits.....	33,080.87
Total debits.....	33,080.87		

Statement of Capital Account.

Debits.		Credits.	
General welfare service	₱221,196.96	Balance, December 31, 1917.....	₱17,449.64
Reversions of excess public revenue allotments	6,289.30	Inventory adjustments:	
Contributions to public revenues.....	99,230.97	Cancellation of prior year charges....	518.95
Capital value of fixed property sold.....	5.94	Balance, December 31, 1917, as adjusted....	17,968.59
Balance, December 31, 1918 (see balance sheet)	33,541.61	Allotments from public revenues.....	336,710.00
		Contributions from other bureaus (fixed property)	5,549.54
		Sales of fixed property.....	5.94
		Administrative fines	10.71
		Fixed property brought into account.....	20.00
Total debits.....	360,264.78	Total credits.....	360,264.78

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Sundry economic development.....	₱221,196.96	₱59,728.47	+ ₱161,468.49
Expense:			
Supervisory and clerical service.....	78,189.84	42,275.88	+ 35,913.96
Labor.....	21,678.65	3,957.38	+ 17,721.27
Consumption of supplies.....	63,834.54	2,593.91	+ 61,240.63
Travel expense of personnel.....	17,647.99	4,315.94	+ 13,332.05
Maintenance of plant and equipment.....	15,200.01	499.33	+ 14,700.68
Depreciation of plant and equipment.....	0.00	153.81	— 153.81
Other expense	123,341.30	6,415.35	+ 116,925.95
	319,892.33	60,211.60	+ 259,680.73
Incidental receipts:			
Service receipts (fees collected by employment agency for the operation of S/S "Marinduque").....	73,297.31	467.50	+ 72,829.81
Income from rentals	25,376.84	0.00	+ 25,376.84
Other	21.22	15.63	+ 5.59
	98,695.37	483.13	+ 98,212.24
Net cost of general welfare service (see statement of capital account) ..	221,196.96	59,728.47	+ 161,468.49

Statement of Activities as Collector for the Central Government.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Collections:			
Revenue from taxation—			
Licenses	₱6,000.00	₱6,000.00	₱0.00

BUREAU OF COAST AND GEODETIC SURVEY.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₹170,657.58	Capital.....	₹191,122.60
Watercraft and appurtenances.....	153,450.13	Fixed capital.....	170,657.58
Hand tools.....	555.25	Current capital.....	20,465.02
Furniture and office equipment.....	14,108.42	Treasury advances.....	4,111.06
Technical and scientific equipment.....	1,506.76	Current liabilities.....	8,514.25
Fire protection equipment.....	135.74	Accounts payable.....	2,624.55
Other equipment.....	901.28	Accrued leave payable.....	5,889.70
Working assets.....	4,111.06		
Supplies and materials.....	4,111.06		
Current assets.....	28,979.27		
Accounts receivable.....	221.40		
Cash, disbursing officers.....	10,000.00		
Drawing account, Insular Treasury.....	18,757.87		
Total assets.....	203,747.91	Total liabilities.....	203,747.91

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₹236,940.00	₹205,555.00	+ ₹31,385.00
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	221,940.00	194,555.00	+ 27,385.00
Emergency Board allotment.....	0.00	11,000.00	- 11,000.00
Appropriation for wireless telegraph apparatus, Act 2736.....	15,000.00	0.00	+ 15,000.00
Appropriation balances from prior year.....	(65.35)	2,052.54	- 2,117.89
Public service appropriation, 1917, Act 2672.....	(65.35)	2,052.54	- 2,117.89
Reversions of authorizations in excess of requirements.....	(35,756.97)	(9,014.27)	- 26,742.70
Net authorizations.....	201,117.68	198,593.27	+ 2,524.41
Conversions and balances:			
Appropriation charges.....	180,652.66	198,658.62	- 18,005.96
Salaries.....	32,210.00	31,672.19	+ 537.81
Wages.....	59,318.64	84,922.68	- 25,604.04
Travel expense of personnel.....	81.71	40.26	+ 41.45
Freight, express and delivery service.....	40.97	33.22	+ 7.75
Postal, telegraph, telephone and cable service.....	339.47	259.49	+ 79.98
Illumination and power service.....	347.16	377.23	- 30.07
Miscellaneous service.....	2,300.84	1,663.04	+ 637.80
Rental of buildings and grounds.....	0.00	15.50	- 15.50
Consumption of supplies and materials.....	51,387.09	40,680.85	+ 10,706.24
Printing and binding reports, documents and publications.....	4,060.00	978.50	+ 3,081.50
Maintenance and repair (contract payments only).....	28,097.15	31,897.77	- 3,800.62
Purchase of equipment.....	2,469.63	6,117.89	- 3,648.26
Appropriation balances carried forward.....	20,465.02	(65.35)	+ 20,530.37
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	5,465.02	(65.35)	+ 5,530.37
Appropriation for wireless telegraph apparatus, Act 2736.....	15,000.00	0.00	+ 15,000.00
Total conversions and balances.....	201,117.68	198,593.27	+ 2,524.41

*Bureau of Coast and Geodetic Survey—Continued.***Statement of Fixed Property Account.**

Debits.		Credits.	
Balance, December 31, 1917.....	₱206,906.61	Dropped by sale.....	₱148.90
Acquisitions by purchase.....	2,469.63	Depreciation accruals.....	1,570.71
		Losses.....	193.49
		Dropped by interbureau transfer.....	36,804.06
		Inventory adjustments.....	1.50
		Balance, December 31, 1918 (see balance sheet).....	170,657.58
Total debits.....	209,376.24	Total credits.....	209,376.24

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱179,366.24	Balance, December 31, 1917.....	₱206,841.26
Losses of fixed property.....	193.49	Prior year adjustments:	
Reversion of excess public revenue allotments.....	35,756.97	Inventory adjustments (fixed property).....	(1.50)
Contributions to public revenues.....	536.40	Balance, December 31, 1917, as adjusted...	206,839.76
Capital value of fixed property sold.....	148.90	Allotments from public revenues.....	236,940.00
Contributions to other bureaus.....	36,804.06	Sales of fixed property.....	148.90
Balance, December 31, 1918 (see balance sheet).....	191,122.60		
Total debits.....	443,928.66	Total credits.....	443,928.66

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Development of commerce.....	₱179,366.24	₱194,917.18	+ ₱15,550.94
Expense:			
Supervisory, technical and clerical service.....	32,210.00	31,672.19	+ 537.81
Labor.....	58,937.45	83,170.53	- 24,233.08
Consumption of supplies.....	51,196.50	39,804.78	+ 11,391.72
Maintenance of plant and equipment.....	28,668.93	34,525.99	- 5,857.06
Depreciation of plant and equipment.....	1,570.71	2,707.95	- 1,137.24
Other expense.....	7,170.15	3,367.24	+ 3,802.91
	179,753.74	195,248.68	- 15,494.94
Incidental receipts:			
Service receipts (proceeds from sales of topographical maps).....	387.50	331.50	+ 56.00
Net cost of general welfare service (see statement of capital account).....	179,366.24	194,917.18	- 15,550.94

UNIVERSITY OF THE PHILIPPINES.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property	₱1,798,760.67	Capital	₱2,318,068.76
Land	423,456.55	Fixed capital	1,798,760.67
Buildings and improvements	890,980.13	Current capital	519,308.09
Irrigation systems	28,818.82	Treasury advances	196.97
Highways, bridges and ferries	1,860.50	Current liabilities	164,803.20
Motor vehicles and accessories	8,189.60	Accounts payable	34,470.31
Other land transportation equipment..	155.50	Accrued leave payable	104,998.55
Industrial machinery and implements..	209.14	Tuition fees applicable to future year..	25,334.34
Hand tools	1,472.27		
Furniture and office equipment.....	142,182.77		
Ordnance	70.00		
Technical and scientific equipment...	291,952.33		
Other equipment.....	9,413.06		
Working assets	196.97		
Deferred charges	196.97		
Current assets	684,111.29		
Accounts receivable	4,797.43		
Cash, collecting and disbursing of-			
ficers	15,998.86		
Drawing account, Insular Treasury..	663,315.00		
Total assets	2,483,068.93	Total liabilities	2,483,068.93

University of the Philippines—Continued.

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Authorizations:			
New appropriations for the year:	₱1,315,710.51	₱829,162.62	+ ₱486,547.89
Public service appropriation, 1918, Act 2727; 1917, Act 2672.	739,200.00	739,200.00	0.00
Public service appropriation, University of the Philippines, transferred from Laboratory, Agricultural College, University of the Philippines	0.00	1,336.03	— 1,336.03
Appropriation for laboratory, Agricultural College, Act 2378, transferred to College of Agriculture, University of the Philippines	0.00	(1,336.03)	+ 1,336.03
Receipts automatically appropriated	101,510.51	71,962.62	+ 29,547.89
Appropriation for land improvement, Act 2704	0.00	10,500.00	— 10,500.00
Appropriation for forestry school improvement, Act 2704	0.00	7,500.00	— 7,500.00
Appropriation for construction of building, College of Veterinary Science, Act 2736	20,000.00	0.00	+ 20,000.00
Appropriation for construction of building, College of Agriculture Act 2736	30,000.00	0.00	+ 30,000.00
Appropriation for construction of Rizal Hall, Act 2736	300,000.00	0.00	+ 300,000.00
Appropriation for Experimental station, College of Agriculture Los Baños, Act 2730	125,000.00	0.00	+ 125,000.00
Appropriation balances carried forward:	129,798.52	111,113.78	+ 18,684.74
Public service appropriation, 1917, Act 2672; 1916, Act 2540	123,677.12	109,088.72	+ 14,588.40
Appropriation for medical school scholarships, Act 1632	0.00	689.03	— 689.03
Appropriation for laboratory, Agricultural College, Los Baños, Act 2378	0.00	1,336.03	— 1,336.03
Appropriation for land improvement, Act 2704	6,121.40	0.00	+ 6,121.40
Reversions of authorizations in excess of requirements	0.00	(689.03)	+ 689.03
Net authorizations	1,445,509.03	939,587.37	+ 505,921.66
Conversions and balances:			
Appropriation charges:	926,200.94	809,788.85	+ 116,412.09
Salaries	600,319.24	556,461.26	+ 43,857.98
Wages	59,566.37	52,894.01	+ 6,672.36
Travel expense of personnel	9,389.98	10,690.88	— 1,300.90
Freight, express and delivery service	1,938.34	1,516.80	+ 421.54
Postal, telegraph, telephone and cable service	4,178.63	3,675.76	+ 502.87
Illumination and power service	7,334.54	6,028.80	+ 1,305.74
Miscellaneous service	9,174.37	6,177.40	+ 2,996.97
Rental of buildings and grounds	4,423.87	3,176.64	+ 1,247.23
Consumption of supplies and materials	72,016.88	72,095.72	— 78.84
Printing and binding reports, documents and publications	1,850.70	3,083.35	— 1,232.65
Cash contributions and gratuities (other than to local governments)	31,761.49	29,082.55	+ 2,678.94
Maintenance and repair (contract payments only)	2,515.59	3,061.58	— 545.99
Purchase and construction of equipment	56,139.85	49,391.67	+ 6,748.18
Purchase of public works	65,558.53	12,452.43	+ 53,106.10
Travel expense of persons not government employees	32.56	0.00	+ 32.56
Appropriation balances carried forward:	519,308.09	129,798.52	+ 389,509.57
Public service appropriation, 1918, Act 2727; 1917, Act 2672	117,561.66	123,677.12	— 6,115.46
Appropriation for land improvement, Act 2704	0.00	6,121.40	— 6,121.40
Appropriation for Experimental Station, College of Agriculture, Los Baños, Act 2730	74,608.34	0.00	+ 74,608.34
Appropriation for construction of Rizal Hall, Act 2736	299,179.17	0.00	+ 299,179.17
Appropriation for construction of buildings, College of Veterinary Science, Act 2736	20,000.00	0.00	+ 20,000.00
Appropriation for construction of buildings, College of Agriculture, Act 2736	7,958.92	0.00	+ 7,958.92
Total conversions and balances	1,445,509.03	939,587.37	+ 505,921.66

University of the Philippines—Continued.

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₱1,676,653.74	Dropped by sale.....	₱1,276.83
Acquisitions by purchase.....	121,648.38	Depreciation accruals.....	457.50
Acquisitions by construction.....	50.00	Losses.....	403.51
Acquisitions by interbureau transfer.....	2,753.73	Inventory adjustments.....	207.34
		Balance, December 31, 1918 (see balance sheet).....	1,798,760.67
Total debits.....	1,801,105.85	Total credits.....	1,801,105.85

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱705,029.27	Balance, December 31, 1917.....	₱1,806,452.26
Losses of fixed property.....	403.51	Prior year adjustments:	
Reversions of excess public revenue allotments.....	0.00	Inventory credits (fixed property).....	(207.34)
Contribution to public revenues.....	101,510.51	Cancellation of prior year charges.....	3.05
Capital value of fixed assets sold.....	1,276.83		
Balance, December 31, 1918 (see balance sheet).....	2,318,068.76	Balance, December 31, 1917, as adjusted..	1,806,247.97
		Allotment from public revenues.....	1,315,710.51
		Contribution of fixed property from other bureaus.....	2,753.73
		Sales of fixed property.....	1,576.67
Total debits.....	3,126,288.88	Total credits.....	3,126,288.88

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Public education.....	₱705,029.27	₱674,359.37	+ ₱30,669.90
Expense:			
Supervisory, technical, teaching and clerical service.....	600,319.24	556,449.04	+ 43,870.20
Labor.....	59,566.37	52,894.01	+ 6,672.36
Consumption of supplies.....	72,016.88	69,322.22	+ 2,694.66
Support of Government students.....	19,077.38	16,316.28	+ 2,761.10
Maintenance of plant and equipment.....	2,515.59	3,061.58	— 545.99
Depreciation of plant and equipment.....	457.50	629.91	— 172.41
Contributions and gratuities (other than to local governments).....	12,684.11	12,766.27	— 82.16
Other expense.....	38,322.99	34,349.63	+ 3,973.36
	804,960.06	745,788.94	+ 59,171.12
Incidental receipts:			
Service receipts (tuition fees, etc.).....	99,930.79	71,429.57	+ 28,501.22
National defense.....	0.00	12.22	— 12.22
Compensation of personnel on duty with the Philippine National Guard.....	0.00	12.22	— 12.22
Net cost of general welfare service (see statement of capital account).....	705,029.27	674,371.59	+ 30,657.68

REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

SAN LAZARO ESTATE.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₱567,666.23	Capital.....	₱1,679,747.83
Land.....	567,406.10	Fixed capital.....	567,666.23
Land transportation equipment.....	38.33	Current capital.....	1,112,081.60
Hand tools.....	52.50	Current liabilities.....	156.70
Furniture and office equipment.....	169.30	Accounts payable.....	156.70
Current assets.....	1,112,238.30		
Cash, collecting officers.....	16,596.08		
Investments and securities.....	536,859.81		
Drawing account, Insular Treasury.....	558,782.41		
Total assets.....	1,679,904.53	Total liabilities.....	1,679,904.53

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₱641,120.85	₱6,140.00	+ ₱634,980.85
Receipts automatically appropriated for public service ap- propriation.....	326,602.14	6,140.00	+ 320,462.14
Restoration of unexpended balance and receipts, fiscal year 1917, automatically appropriated.....	314,518.71	0.00	+ 314,518.71
Appropriation balances from prior year.....	475,029.64	473,876.67	+ 1,152.97
Appropriation balance at the beginning of the year.....	475,029.64	473,876.67	+ 1,152.97
Reversions of authorizations in excess of requirements.....	0.00	(908.29)	+ 908.29
Net authorizations.....	1,116,150.49	479,108.38	+ 637,042.11
Conversions and balances:			
Appropriation charges.....	4,068.89	4,078.74	- 9.85
Salaries.....	3,107.18	2,470.51	+ 636.67
Wages.....	18.56	2.00	+ 16.56
Travel expense of personnel.....	.80	1.40	- .60
Postal, telegraph, telephone and cable service.....	66.54	17.35	+ 49.19
Illumination and power service.....	24.64	47.92	- 23.28
Miscellaneous service.....	27.96	288.76	- 260.80
Consumption of supplies and materials.....	292.05	151.44	+ 140.61
Maintenance and repair (contract payments only).....	1.75	847.03	- 845.28
Purchase of equipment.....	260.13	0.00	+ 260.13
Administrative expense.....	269.28	252.33	+ 16.95
Appropriation balances carried forward.....	1,112,081.60	475,029.64	+ 637,051.96
San Lazaro Estate.....	1,112,081.60	475,029.64	+ 637,051.96
Total conversions and balances.....	1,116,150.49	479,108.38	+ 637,042.11

San Lazaro Estate—Continued.

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₱781,705.62	Dropped by sale.....	₱214,299.52
Acquisitions by purchase.....	260.13	Balance, December 31, 1918 (see balance sheet)	567,666.23
Total debits.....	781,965.75	Total credits.....	781,965.75

Statement of Capital Account.

Debits.		Credits.	
Contributions to public revenues.....	₱326,602.14	Balance, December 31, 1917.....	₱1,256,735.26
Capital value of fixed property sold.....	214,299.52	Allotments from public revenues.....	641,120.85
Balance, December 31, 1918 (see balance sheet)	1,679,747.83	Net operating profits for the year.....	108,493.86
Total debits.....	2,220,649.49	Sales of fixed property.....	214,299.52
		Total credits.....	2,220,649.49

Operation Statement.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Operating revenue:			
Income from rentals.....	₱11,833.35	₱7,503.50	+ ₱4,329.85
Interest on investments and deferred payments on land sales.....	100,448.27	82,967.39	+ 17,480.88
Other income.....	21.00	32.90	— 11.90
	112,302.62	90,503.79	+ 21,798.83
Operating expense:			
Administrative, supervisory and clerical service.....	3,395.02	2,724.84	+ 670.18
Other expense.....	413.74	1,353.90	— 940.16
	3,808.76	4,078.74	— 269.98
Net profits for the year.....	108,493.86	86,425.05	+ 22,068.81

FRIAR LANDS ESTATES.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₱7,523,371.90	Capital.....	₱7,623,371.90
Land.....	7,512,171.29	Fixed capital.....	7,523,371.90
Highways, bridges and ferries.....	10,572.76	Current capital.....	100,000.00
Land transportation equipment.....	8.40		
Hand tools.....	112.60	Current liabilities.....	465.00
Furniture and office equipment.....	489.60	Accounts payable.....	465.00
Ordnance.....	17.25		
Current assets.....	100,465.00		
Accounts receivable.....	12,740.55		
Investments and securities.....	160,147.05		
Cash, collecting officers.....	27,224.52		
Drawing account, Insular Treasury.....	(99,647.12)		
Total assets.....	7,623,836.90	Total liabilities.....	7,623,836.90

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₱124,860.00	₱101,400.00	+ ₱23,460.00
Receipts automatically appropriated.....	124,860.00	101,400.00	+ 23,460.00
Appropriation balances from prior year.....	105,903.76	100,481.80	+ 5,421.96
Appropriation for Friar Lands Loan Fund, Act 1736.....	100,481.80	100,481.80	0.00
Appropriation for Friar Lands Estates.....	5,421.96	0.00	+ 5,421.96
Reversions of authorizations in excess of requirements.....	(25,391.64)	(16,855.06)	- 8,536.58
Net authorizations.....	205,372.12	185,026.74	+ 20,345.38
Conversions and balances:			
Appropriation charges.....	105,372.12	79,122.98	+ 26,249.14
Salaries.....	29,748.08	21,963.94	+ 7,784.14
Wages.....	31,274.70	24,080.96	+ 7,193.74
Travel expense of personnel.....	5,195.16	5,479.63	- 284.47
Freight, express and delivery service.....	715.86	328.60	+ 387.26
Postal, telegraph, telephone and cable service.....	757.71	569.10	+ 188.61
Illumination and power service.....	177.39	299.38	- 121.99
Miscellaneous service.....	289.46	796.55	- 507.09
Rental of buildings and grounds.....	1,339.00	1,356.00	- 17.00
Consumption of supplies and materials.....	19,870.72	7,953.56	+ 11,917.16
Printing and binding reports, documents, and publications.....	1.00	1.80	- .80
Maintenance and repair (contract payments only).....	10,386.98	12,310.12	- 1,923.14
Purchase of equipment.....	627.85	0.00	+ 627.85
Administrative expense.....	4,988.21	3,983.34	+ 1,004.87
Appropriation balances carried forward.....	100,000.00	105,903.76	- 5,903.76
Appropriation for Friar Lands Loan Fund, Act 1736.....	100,000.00	100,481.80	- 481.80
Appropriation for Friar Lands Estates.....	0.00	5,421.96	- 5,421.96
Total conversions and balances.....	205,372.12	185,026.74	+ 20,345.38

Friar Lands Estates—Continued.

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₱8,379,400.31	Dropped by sale.....	₱856,656.26
Acquisitions by purchase.....	627.85	Balance, December 31, 1918 (see balance sheet).....	7,523,371.90
Total debits.....	8,380,028.16	Total credits.....	8,380,028.16

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱51,176.50	Balance, December 31, 1917.....	₱8,485,304.07
Reversions of excess public revenue allotments.....	25,391.64	Allotments from public revenues.....	124,860.00
Contributions to public revenues.....	1,210,205.32	Net operating profits.....	299,981.29
Capital value of fixed property sold.....	856,656.26	Sales of fixed property.....	856,656.26
Balance, December 31, 1918 (see balance sheet).....	7,623,371.90		
Total debits.....	9,766,801.62	Total credits.....	9,766,801.62

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Development of Agriculture:			
Expense:			
Maintenance and repair of irrigation systems.....	₱51,176.50	₱36,918.69	+ ₱14,257.81

Operation Statement.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Operating revenue:			
Income from rentals.....	₱1,919.00	₱1,753.19	+ ₱165.81
Interest on investments and securities.....	13,183.89	9,510.31	+ 3,673.58
Interest on deferred payments on land sales.....	327,749.57	357,636.32	- 29,886.75
Other income.....	10,696.60	13,352.17	- 2,655.57
	353,549.06	382,251.99	- 28,702.93
Operating expense:			
Administrative, supervisory and clerical service.....	30,143.66	24,447.28	+ 5,696.38
Labor.....	9,545.28	7,080.96	+ 2,464.32
Consumption of supplies.....	5,478.47	3,789.96	+ 1,688.51
Travel expense of personnel.....	4,362.86	3,479.63	+ 883.23
Other expense.....	4,037.50	3,406.46	+ 631.04
	53,567.77	42,204.29	+ 11,363.48
Net profits for the year.....	299,981.29	340,047.70	- 40,066.41

PHILIPPINE EXPOSITIONS.

Balance Sheet, December 31, 1918.

• Assets.		Liabilities.	
Fixed property.....	₱0.00	Capital	₱1,508.62
Current assets.....	9,072.62	Fixed capital.....	0.00
Accounts receivable	199.99	Current capital.....	1,508.62
Drawing account, Insular Treasury.....	8,872.63	Current liabilities.....	7,564.00
		Accounts payable.....	7,564.00
Total assets.....	9,072.62	Total liabilities.....	9,072.62

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₱164.94	₱101,183.83	— ₱101,018.89
Panama-Pacific International Exposition, Act 2163—Re-			
ceipts automatically appropriated.....	164.94	1,248.31	— 1,083.37
San Diego Exposition—Receipts automatically appropriated.....	0.00	18,839.85	— 18,839.85
Deficiency appropriation for public service, Act 2734.....	0.00	81,095.67	— 81,095.67
Appropriation balances from prior year.....	1,349.56	(98,103.72)	+ 99,453.28
Panama-Pacific International Exposition, Act 2163.....	1,349.56	(98,103.72)	+ 99,453.28
Reversions of authorizations in excess of requirements.....	0.00	0.00	0.00
Net authorizations.....	1,514.50	3,080.11	— 1,565.61
Conversions and balances:			
Appropriation charges.....	5.88	1,730.55	— 1,724.67
Salaries	0.00	575.00	— 575.00
Travel expense of personnel.....	0.00	492.88	— 492.88
Freight, express and delivery service.....	5.88	75.66	— 69.78
Postal, telegraph, telephone and cable service.....	0.00	24.52	— 24.52
Miscellaneous service.....	0.00	362.49	— 362.49
Printing and binding reports, documents, and publications.....	0.00	200.00	— 200.00
Appropriation balances carried forward.....	1,508.62	1,349.56	+ 159.06
Panama-Pacific International Exposition, Act 2163.....	1,508.62	1,349.56	+ 159.06
Total conversions and balances.....	1,514.50	3,080.11	— 1,565.61

Philippine Expositions—Continued.

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱3.88	Balance, December 31, 1917.....	₱1,349.56
Contribution to public revenues.....	164.94	Prior year adjustments:	
		Cancellation of prior year charges....	162.94
Balance, December 31, 1918 (see balance sheet)	1,508.62	Balance, December 31, 1917, as adjusted..	1,512.50
		Allotments from public revenues.....	164.94
Total debits.....	1,677.44	Total credits.....	1,677.44

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Philippine publicity (Panama-Pacific Exposition):			
Expense:			
Travel expense of personnel.....	₱0.00	₱460.38	— ₱460.38
Freight, express and cartage.....	5.88	0.00	+ 5.88
Other expense.....	0.00	533.40	— 533.40
	5.88	993.78	— 987.90
Incidental receipts:			
Sales of pamphlets.....	2.00	0.00	+ 2.00
Net cost of Philippine publicity (Panama-Pacific Ex- position)	3.88	993.78	— 989.90
Philippine publicity (San Diego Exposition):			
Expense:			
Administrative, supervisory and clerical service	0.00	575.00	— 575.00
Travel expense of personnel.....	0.00	32.50	— 32.50
Freight, express and cartage.....	0.00	58.34	— 58.34
Other expense	0.00	53.61	— 53.61
Net cost of Philippine publicity (San Diego Exposition).....	0.00	719.45	— 719.45
Philippine publicity (Formosa Exposition):			
Expense:			
Supervisory and clerical service.....	0.00	0.00	0.00
Freight and cartage.....	0.00	17.32	— 17.32
Net cost of Philippine publicity (Formosa Exposition).....	0.00	17.32	— 17.32
Net cost of general welfare service (see statement of capital account)...	3.88	1,730.55	— 1,726.67

REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

BOHOL FILIPINO COLONIES, ACTS 2254 AND 2697.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₱749.89	Capital.....	₱29,671.43
Colony equipment.....	1,156.89	Fixed capital.....	749.89
Accrued depreciation.....	(406.50)	Current capital.....	28,921.54
Organization expenditures.....	2,615.19	Current liabilities.....	15.53
Working assets.....	1,127.66	Accounts payable.....	15.53
Sales stock, merchandise.....	586.01		
Sales stock, produce.....	443.55		
Sales stock, equipment.....	98.10		
Current assets.....	25,194.22		
Colonists' account current.....	15,103.09		
Cash, collecting and disbursing officers.....	3,727.47		
Drawing account, Insular Treasury.....	6,363.66		
Total assets.....	29,686.96	Total liabilities.....	29,686.96

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₱944.11	₱10,753.84	- ₱9,809.73
Receipts automatically appropriated.....	944.11	1,534.94	- 590.83
Appropriation transferred from Rice Colonization and Plantation Fund, Act 2697.....	0.00	10,000.00	- 10,000.00
Appropriation transferred to Cagayan Filipino Colonies.....	0.00	(1,000.00)	+ 1,000.00
Receipts automatically appropriated (Adjustment of sales stock).....	0.00	218.90	- 218.90
Appropriation balances from prior year.....	31,498.23	24,063.35	+ 7,434.88
Reversions of authorizations in excess of requirements.....	0.00	0.00	0.00
Net authorizations:	32,442.34	34,817.19	- 2,374.85
Conversions and balances:			
Appropriation charges.....	3,520.80	3,318.96	+ 201.84
Miscellaneous expense.....	3,447.98	2,876.05	+ 571.93
Purchase of fixed property.....	72.82	442.91	- 370.09
Appropriation balances carried forward.....	28,921.54	31,498.23	- 2,576.69
Total conversions and balances.....	32,442.34	34,817.19	- 2,374.85

Bohol Filipino Colonies, Acts 2254 and 2697—Continued.

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₱815.84	Depreciation accruals.....	₱138.77
Acquisitions by purchase.....	72.82	Balance, December 31, 1918 (see balance sheet)	749.89
Total debits.....	<u>888.66</u>	Total credits.....	<u>888.66</u>

Statement of Capital Account.

Debits.		Credits.	
Contributions to public revenues.....	₱944.11	Balance, December 31, 1917.....	₱32,814.07
Net operating loss.....	2,642.64	Allotments from public revenues.....	944.11
Balance, December 31, 1918 (see balance sheet)	29,671.43	Total credits.....	<u>33,258.18</u>
Total debits.....	<u>33,258.18</u>		

Operation Statement.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Operating expense:			
Supervisory and general expense.....	₱3,447.98	₱2,876.05	+ ₱571.93
Depreciation of plant and equipment.....	138.77	215.94	- 77.17
	<u>3,586.75</u>	<u>3,091.99</u>	+ 494.76
Operating revenue:			
Sales of produce and merchandise.....	569.83	1,384.72	- 814.89
Less cost of goods sold.....	(344.27)	(1,089.72)	+ 745.45
Production earnings.....	390.05	1,239.94	- 849.89
	<u>615.61</u>	<u>1,534.94</u>	- 919.33
Operating loss.....	<u>2,971.14</u>	<u>1,557.05</u>	+ 1,414.09
Other income.....	328.50	0.00	+ 328.50
Incidental receipts.....	328.50	0.00	+ 328.50
Net loss for the year.....	<u>2,642.64</u>	<u>1,557.05</u>	+ 1,085.59

REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

CAGAYAN FILIPINO COLONIES, ACTS 2254 AND 2697.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₱4,065.69	Capital	₱52,123.67
Colony buildings.....	3,762.63	Fixed capital.....	(10,934.31)
Colony equipment.....	1,922.70	Current capital.....	63,057.98
Accrued depreciation.....	(1,619.64)	Loans payable.....	15,000.00
Organization expenditures.....	10,608.98	Current liabilities.....	300.68
Working assets.....	1,540.12	Accounts payable.....	300.68
Sales stock, merchandise.....	933.86		
Sales stock, produce.....	384.22		
Sales stock, equipment.....	222.04		
Current assets.....	51,209.56		
Accounts receivable.....	110.19		
Colonists' account current.....	42,136.03		
Cash, collecting and disbursing officers.....	490.31		
Drawing account, Insular Treasury.....	8,473.03		
Total assets.....	67,424.35	Total liabilities.....	67,424.35

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₱1,136.89	₱17,522.36	- ₱16,385.47
Receipts automatically appropriated.....	1,136.89	1,522.36	- 385.47
Appropriation transferred from Bohol Filipino Colonies.....	0.00	1,000.00	- 1,000.00
Appropriation transferred from Rice Colonization and Plantation Fund, Act 2697.....	0.00	15,000.00	- 15,000.00
Appropriation balances from prior year.....	67,876.32	57,009.63	+ 10,866.69
Appropriation balances at the beginning of the year.....	67,876.32	57,009.63	+ 10,866.69
Reversions of authorizations in excess of requirements.....	0.00	0.00	0.00
Net authorizations.....	69,013.21	74,531.99	- 5,518.78
Conversions and balances:			
Appropriation charges.....	5,955.23	6,655.67	- 700.44
Miscellaneous expense.....	5,916.26	6,574.31	- 658.05
Purchase of fixed property.....	38.97	81.36	- 42.39
Appropriation balances carried forward.....	63,057.98	67,876.32	- 4,818.34
Total conversions and balances.....	69,013.21	74,531.99	- 5,518.78

Cagayan Filipino Colonies, Acts 2254 and 2697—Continued.

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₱4,440.57	Depreciation accruals.....	₱413.85
Acquisitions by purchase.....	38.97	Balance, December 31, 1918 (see balance sheet)	4,065.69
Total debits.....	4,479.54	Total credits.....	4,479.54

Statement of Capital Account.

Debits.		Credits.	
Contributions to public revenues.....	₱1,136.89	Balance, December 31, 1917.....	₱57,316.89
Net operating loss (see operation statement)	5,193.22	Allotments from public revenues.....	1,136.89
Balance, December 31, 1918 (see balance sheet)	52,123.67	Total credits.....	58,453.78
Total debits.....	58,453.78		

Operation Statement.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Operating expense:			
Supervisory and general expense.....	₱5,916.26	₱6,574.31	— ₱658.05
Depreciation of plant and equipment.....	413.85	792.24	— 378.39
	6,330.11	7,366.55	— 1,036.44
Operating revenue:			
Sales of produce and merchandise.....	885.11	1,731.41	— 846.30
Less cost of goods sold.....	(677.29)	(1,272.15)	+ 594.86
Production earnings.....	929.07	1,046.94	— 117.87
Incidental receipts.....	0.00	16.16	— 16.16
	1,136.89	1,522.36	— 385.47
Net loss for the year.....	5,193.22	5,844.19	— 650.97

REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

MINDANAO AND SULU FILIPINO COLONIES, ACTS 2254 AND 2280

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₱14,760.41	Capital.....	₱241,807.17
Colony buildings.....	11,325.53	Fixed capital.....	(120,239.59)
Colony equipment.....	7,470.00	Current capital.....	362,046.76
Accrued depreciation.....	(4,035.12)	Loans payable.....	135,000.00
Working assets.....	7,452.31	Current liabilities.....	74,769.50
Colonists' equipment.....	7,452.31	Accounts payable.....	74,769.50
Deferred charges.....	23,105.82		
Organization expenditures.....	23,105.82		
Current assets.....	406,258.13		
Accounts receivable.....	387.70		
Colonists' account current.....	405,684.74		
Cash, collecting and disbursing officers.....	185.69		
Total assets.....	451,576.67	Total liabilities.....	451,576.67

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₱15,634.29	₱46,140.12	— ₱30,505.83
Receipts automatically appropriated.....	15,634.29	27,445.21	— 11,810.92
Receipts automatically appropriated (Adjustment of sales stock).....	0.00	18,694.91	— 18,694.91
Appropriation balances from prior year.....	368,609.76	460,991.85	— 92,382.09
Reversions of authorizations in excess of requirements.....	0.00	0.00	0.00
Net authorizations.....	384,244.05	507,131.97	— 122,887.92
Conversions and balances:			
Appropriation charges.....	22,197.29	138,522.21	— 116,324.92
Miscellaneous expense.....	21,815.35	25,804.64	— 3,989.29
Maintenance and repair (contract payments only).....	282.38	0.00	+ 282.38
Purchase of equipment.....	79.03	616.56	— 537.53
Extraordinary losses.....	20.53	112,101.01	— 112,080.48
Appropriation balances carried forward.....	362,046.76	368,609.76	— 6,563.00
Total conversions and balances.....	384,244.05	507,131.97	— 122,887.92

Mindanao and Sulu Filipino Colonies, Acts 2254 and 2280—Continued.

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₱15,861.68	Depreciation accruals.....	₱1,180.30
Acquisitions by purchase.....	79.03	Balance, December 31, 1918 (see balance sheet)	14,760.41
Total debits.....	15,940.71	Total credits.....	15,940.71

Statement of Capital Account.

Debits.		Credits.	
Net operating loss (see operation statement)	₱7,664.27	Balance, December 31, 1917.....	₱249,471.44
Contributions to public revenues.....	15,634.29	Allotments from public revenues.....	15,634.29
Balance, December 31, 1918 (see balance sheet)	241,807.17		
Total debits.....	265,105.73	Total credits.....	265,105.73

Operation Statement.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Operating expense:			
Supervisory, and general expense.....	₱21,815.35	₱25,804.64	- ₱3,989.29
Depreciation of plant and equipment.....	1,462.68	2,763.72	- 1,301.04
Extraordinary losses.....	20.53	0.00	+ 20.53
	23,298.56	28,568.36	- 5,269.80
Operating revenue:			
Sales of produce and merchandise.....	12,047.55	56,467.02	- 44,419.47
Less cost of goods sold.....	(10,698.31)	(44,771.09)	+ 34,072.78
Production earnings.....	14,285.05	15,749.28	- 1,464.23
	15,634.29	27,445.21	- 11,810.92
Net operating loss for the year.....	7,664.27	1,123.15	+ 6,541.12

REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

AMERICAN COLONIES, ACTS 2254 AND 2697.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	P8,981.67	Capital.....	P110,179.25
Colony buildings.....	8,002.35	Fixed capital.....	8,981.67
Colony equipment.....	2,204.02	Current capital.....	101,197.58
Accrued depreciation.....	(1,224.70)	Current liabilities.....	1,528.28
Deferred charges.....	29,493.03	Accounts payable.....	1,528.28
Organization expenditures.....	28,960.59		
Deferred charges to growing crops.....	532.44		
Working assets.....	18,308.82		
Sales stock (merchandise).....	15,799.39		
Sales stock (animals).....	1,385.48		
Sales stock (produce).....	1,123.95		
Current assets.....	54,924.01		
Accounts receivable.....	1,781.41		
Colonists' account current.....	62,907.79		
Cash, disbursing officers.....	2,875.38		
Drawing account, Insular Treasury (overdraft).....	(12,640.57)		
Total assets.....	111,707.53	Total liabilities.....	111,707.53

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	P4,247.38	P30,449.23	- P26,201.85
Receipts automatically appropriated.....	4,247.38	5,449.23	- 1,201.85
Appropriation transferred from Rice Colonization and Plan- tation Fund, Act 2697.....	0.00	25,000.00	- 25,000.00
Appropriation balances from prior year.....	109,177.48	91,883.99	+ 17,293.49
Reversions of authorizations in excess of requirements.....	0.00	0.00	0.00
Net authorizations.....	113,424.86	122,333.22	- 8,908.36
Conversions and balances:			
Appropriation charges.....	12,227.28	13,155.74	- 928.46
Miscellaneous expense.....	8,967.04	8,298.43	+ 668.61
Purchase of equipment.....	1,546.34	2,964.06	- 1,417.72
Extraordinary losses.....	1,713.90	1,893.25	- 179.35
Appropriation balances carried forward.....	101,197.58	109,177.48	- 7,979.90
Total conversions and balances.....	113,424.86	122,333.22	- 8,908.36

American Colonies, Acts 2254 and 2597—Continued.

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₧7,947.00	Inventory adjustments.....	₧252.83
Acquisitions by purchase.....	1,546.34	Depreciation accruals.....	258.84
		Balance, December 31, 1918 (see balance sheet).....	8,981.67
Total debits.....	9,493.34	Total credits.....	9,493.34

Statement of Capital Account.

Debits.		Credits.	
Contributions to public revenues.....	₧4,247.38	Balance, December 31, 1917.....	₧117,124.48
Net operating loss (see operation statement).....	6,692.40	Prior year adjustments: Inventory credits (fixed property).....	(252.83)
Balance, December 31, 1918 (see balance sheet).....	110,179.25	Balance, December 31, 1917, as adjusted....	116,871.65
Total debits.....	121,119.03	Allotments from public revenues.....	4,247.38
		Total credits.....	121,119.03

Operation Statement.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Operating expense:			
Supervisory and general expense.....	₧8,967.04	₧8,298.43	+ ₧668.61
Depreciation of plant and equipment.....	258.84	0.00	+ 258.84
Extraordinary losses.....	1,713.90	1,893.25	— 179.35
	10,939.78	10,191.68	+ 748.10
Operating revenue:			
Sales of produce and merchandise.....	30,228.85	30,748.41	— 519.56
Less cost of goods sold.....	(25,981.47)	(25,299.18)	— 682.29
	4,247.38	5,449.23	— 1,201.85
Net operating loss for the year.....	6,692.40	4,742.45	+ 1,949.95

STATEMENT OF FIXED PROPERTY.

Reference page.	Bureaus, Offices, and Funds.	Land.	Public Works.	Equipment.	Balance December 31, 1918.
42	The Senate.....	P0.00	P0.00	P65,561.78	P65,561.78
44	The House of Representative.....	0.00	0.00	127,332.17	127,332.17
46	Supreme Court.....	0.00	100,000.00	143,090.10	243,090.10
49	Inferior Courts.....	0.00	65,960.57	45,495.07	111,455.64
50	Executive Offices.....	0.00	229,857.43	215,714.98	445,572.41
54	Bureau of Audits.....	0.00	0.00	61,575.39	61,575.39
56	Bureau of Civil Service.....	0.00	140,000.00	17,575.90	157,575.90
59	Philippine Militia.....	0.00	0.00	102,563.48	102,563.48
64	Bureau of Education.....	614,528.31	1,724,171.91	511,402.40	2,850,102.62
68	Philippine Health Service.....	361,311.05	1,338,494.83	288,623.28	1,988,429.16
72	Bureau of Quarantine Service.....	12,900.00	410,281.13	135,989.74	559,170.87
79	Executive Bureau.....	0.00	0.00	99,316.82	99,316.82
82	Philippine Constabulary.....	107,040.30	1,003,242.33	1,050,760.74	2,161,043.37
77	General Hospital.....	51,616.24	1,493,407.94	302,647.56	1,847,671.74
73	Bureau of Non-Christian Tribes.....	0.00	0.00	379.68	379.68
84	Public Welfare Board.....	0.00	0.00	4,349.16	4,349.16
87	Government Orphanage.....	0.00	0.00	11,417.58	11,417.58
89	Bureau of Customs.....	0.00	2,332,728.68	518,391.32	2,851,120.00
153	Bureau of Commerce and Industry (Marine railway & repair shops).....	0.00	184,472.13	507,936.33	692,408.46
155	Bureau of Commerce and Industry (Operation of chartered vessels).....	0.00	0.00	6,646.32	6,646.32
94	Bureau of Internal Revenue.....	0.00	147,623.17	132,339.27	279,962.44
99	Treasury Bureau.....	0.00	339,787.20	43,753.93	383,541.13
106	Bureau of Printing.....	129,612.00	188,395.22	279,187.65	597,194.87
107	Bureau of Justice.....	0.00	0.00	81,516.70	81,516.70
109	Public Utility Commission.....	0.00	0.00	9,711.04	9,711.04
113	Philippine Library and Museum.....	0.00	174,650.04	513,074.36	687,724.40
115	Bureau of Prisons (Prison Division).....	314,422.27	1,298,428.66	320,320.26	1,933,171.19
118	Bureau of Prisons (Industrial Division).....	0.00	642.18	91,755.73	92,397.91
120	Bureau of Agriculture.....	153,350.25	539,242.96	364,836.45	1,057,429.66
124	Bureau of Forestry.....	91,359.00	70,858.73	79,064.35	241,282.08
127	Bureau of Lands.....	17,573,746.72	135,630.14	367,034.21	18,076,411.07
131	Bureau of Science.....	40,000.00	396,077.12	699,475.77	1,135,552.89
133	Weather Bureau.....	150.00	12,698.37	62,269.32	75,117.69
135	Bureau of Public Works.....	60,922.26	22,936,234.91	916,497.51	23,913,654.68
143	Bureau of Posts.....	0.00	2,040,611.77	544,759.14	2,585,370.91
146	Bureau of Supply (Supply Division).....	0.00	1,009,933.03	299,396.82	1,309,329.85
147	Bureau of Supply (Division of Cold Storage).....	313,993.80	619,307.15	1,111,400.54	2,044,701.49
158	Bureau of Labor.....	0.00	0.00	33,074.93	33,074.93
160	Bureau of Coast and Geodetic Survey.....	0.00	0.00	170,657.58	170,657.58
163	University of the Philippines.....	423,456.55	921,659.45	453,644.67	1,798,760.67
171	Agricultural Colonies (Bohol).....	0.00	0.00	749.89	749.89
173	Agricultural Colonies (Cagayan).....	0.00	3,762.63	303.06	4,065.69
175	Agricultural Colonies (Mindanao and Sulu).....	0.00	11,325.53	3,434.88	14,760.41
177	American Agricultural Colony.....	0.00	8,002.35	979.32	8,981.67
167	Friar Lands Estates.....	0.00	10,572.76	627.85	11,200.61
151	Bureau of Commerce and Industry.....	1,442.40	3,520,154.28	2,239,061.71	5,760,658.39
62	Philippine Census.....	0.00	0.00	27,640.20	27,640.20
165	San Lazaro Estate.....	0.00	0.00	260.13	260.13
Total fixed property (see balance sheet, page 22).....		20,249,851.15	43,408,214.60	13,063,597.07	76,721,662.82

CONTRACTUAL ADVANCES.

The Philippine Railway Company.

[Interest and exchange charges paid by the Insular Government under its guaranty, and repayments made by the Philippine Railway Company.]

	Interest.	Exchange.	Total payments.	Repayments.	Cancellations.	Net advances.
Fiscal year—						
1908	₱112,428.90	₱989.17	₱113,418.07	₱0.00	₱989.17	₱112,428.90
1909	371,613.12	2,788.09	374,401.21	0.00	2,788.09	371,613.12
1910	484,789.78	3,635.92	488,425.70	0.00	3,635.92	484,789.78
1911	612,591.10	5,787.36	618,378.46	0.00	5,787.36	612,591.10
1912	660,405.34	0.00	660,405.34	47,691.53	0.00	612,713.81
1913	676,082.22	5,071.82	681,154.04	63,702.14	5,071.82	612,380.08
1914 (July 1—December 31, 1913)	341,956.44	2,564.67	344,521.11	33,165.62	2,564.67	308,790.82
1914 (calendar year 1914)	684,080.00	5,130.60	689,210.60	183,950.72	5,130.60	500,129.28
1915	684,080.00	5,130.60	689,210.60	249,638.74	5,130.60	434,441.26
1916	684,000.00	5,130.00	689,130.00	380,132.69	5,130.00	303,867.31
1917	683,920.00	0.00	683,920.00	171,062.26	0.00	512,857.74
1918	683,920.00	0.00	683,920.00	290,202.06	0.00	393,717.94
	<u>6,679,866.90</u>	<u>36,228.23</u>	<u>6,716,095.13</u>	<u>1,419,545.76</u>	<u>36,228.23</u>	<u>5,260,321.14</u>

The Manila Railroad Company.

[Interest and exchange charges paid by the Insular Government under its guaranty, and repayments made by the Manila Railroad Company.]

	Interest.	Exchange.	Total payments.	Repayments.	Cancellations.	Net advances.
Fiscal year—						
1911	₱147,462.22	₱1,105.97	₱148,568.19	₱24,211.25	₱1,105.97	₱123,250.97
1912	297,280.00	2,229.60	299,509.60	386,800.72	2,229.60	(89,520.72)
1913	443,780.00	3,328.35	447,108.35	443,898.80	3,328.35	(118.80)
1914 (July 1—December 31, 1913)	263,342.68	2,053.01	265,395.69	263,087.12	2,053.01	255.56
1914 (calendar year 1914)	0.00	0.00	0.00	14,406.90	0.00	(14,406.90)
1915	790,800.00	5,931.00	796,731.00	682,500.00	5,931.00	108,300.00
1916	986,496.78	6,345.00	942,841.78	568,436.92	6,345.00	368,059.86
1917	643,200.00	0.00	643,200.00	422,382.78	0.00	220,817.22
1918	0.00	0.00	0.00	0.00	0.00	0.00
	<u>3,522,361.68</u>	<u>20,992.93</u>	<u>3,543,354.61</u>	<u>2,805,724.49</u>	<u>20,992.93</u>	<u>716,637.19</u>

The Postal Savings Bank.

[Losses in operation paid by the Central Government and repayments made by the Postal Savings Bank under the provisions of sections 19 & 20, Act 1493.]

	Advances.	Repayments.	Net advances.
Fiscal year—			
1907	₱37,393.35	₱0.00	₱37,393.35
1908	16,953.55	0.00	16,953.55
1909	30,058.04	0.00	30,058.04
1910	26,717.59	0.00	26,717.59
1911	28,521.43	0.00	28,521.43
1912	6,973.02	0.00	6,973.02
1913	5,483.22	0.00	5,483.22
1914 (July 1—December 31, 1913)	5,425.85	0.00	5,425.85
1914 (calendar year 1914)	0.00	11,110.85	(11,110.85)
1915	0.00	7,975.46	(7,975.46)
1916	0.00	19,664.63	(19,664.63)
1917	0.00	50,803.20	(50,803.20)
1918	0.00	62,232.15	(62,232.15)
	<u>157,526.05</u>	<u>151,786.29</u>	<u>(*) 5,739.76</u>

* Carried as an account receivable in the consolidated balance sheet of the Central Government.

Statement of Warrants Payable.

	1918.	1917.
Balances:	<i>Pesos.</i>	<i>Pesos.</i>
Warrants outstanding at the beginning of the year.....	₱3,662,415.67	₱4,118,575.10
Warrants issued:		
January.....	8,885,512.41	4,398,249.29
February.....	6,529,711.90	6,148,043.17
March.....	9,989,213.64	8,219,491.21
April.....	9,958,064.30	4,808,664.02
May.....	6,920,266.18	6,829,363.59
June.....	8,765,345.15	7,171,242.99
July.....	8,205,228.04	8,500,929.52
August.....	7,238,364.51	5,945,820.53
September.....	9,897,566.43	7,928,259.66
October.....	8,181,365.69	7,970,339.98
November.....	7,614,300.73	7,277,869.45
December.....	11,403,828.17	7,573,854.13
Total warrants issued during the year.....	103,538,767.15	82,772,127.54
Total issued and balances.....	107,201,182.82	86,890,702.64
Warrants Paid:		
January.....	6,739,281.03	5,272,226.47
February.....	9,435,760.25	6,112,286.81
March.....	7,338,288.42	5,899,477.69
April.....	11,596,093.71	7,229,685.47
May.....	7,733,142.94	7,072,456.81
June.....	6,419,656.23	8,048,446.72
July.....	9,345,731.83	7,452,130.00
August.....	8,464,768.76	6,176,277.95
September.....	9,396,040.23	8,467,809.39
October.....	7,985,134.58	7,826,164.32
November.....	7,464,049.88	7,053,273.87
December.....	8,839,772.83	6,618,051.47
Total warrants paid during the year.....	100,757,720.69	83,228,286.97
Balances:		
Warrants outstanding at the end of the year.....	6,443,462.13	3,662,415.67

FIDUCIARY FUNDS.

Summary of Operations.

Designation of funds.	Balance held by Central Government Dec. 31, 1917.	Deposits and other accretions.	Credit totals.	Withdrawals and other charges.	Balance held by Central Government Dec. 31, 1918.	Debit totals.
Constabulary pension and retirement fund (see page 182).....	₱336,491.95	₱39,762.64	₱376,254.59	₱32,137.29	₱344,117.30	₱376,254.59
Creditors unclaimed balances.....	24,333.19	609.15	24,942.34	68.90	24,873.44	24,942.34
Intestate estates.....	955.51	7,383.72	8,339.23	6,041.56	2,297.67	8,339.23
Cebu Street Railway guaranty deposit.....	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00
Conservatory of music fund.....	1,375.29	0.00	1,375.29	1,375.29	0.00	1,375.29
Gas franchise guaranty fund.....	20,833.33	0.00	20,833.33	0.00	20,833.33	20,833.33
Public welfare trust fund.....	4,528.39	0.00	4,528.39	0.00	4,528.39	4,528.39
Dental hygiene fund.....	20.27	70.00	90.27	37.00	53.27	90.27
Municipal Bonds interest fund.....	317,301.67	330,000.00	647,301.67	245,460.00	401,841.67	647,301.67
Civil service trust fund.....	184,746.47	51,624.40	236,370.87	114,566.63	121,804.24	236,370.87
Pulupandan-Isabela R. R. Franchise Sec. 27, Act 2485.....	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00
Provincial and Municipal interest revenue.....	131,309.78	6,311,420.59	6,442,730.37	6,342,163.99	100,566.38	6,442,730.37
Chinese Educational fund.....	23,863.26	63,441.44	87,304.70	23,000.00	59,304.70	87,304.70
Shipping Board U. S.....	490,038.41	1,750,195.82	2,240,234.23	2,199,184.81	41,049.42	2,240,234.23
Cargoes, German Ships.....	409,743.75	180,136.82	589,880.57	415,673.58	174,206.99	589,880.57
1863 Earthquake Fund.....	0.00	108,939.77	108,939.77	659.00	108,280.77	108,939.77
Totals.....	1,958,541.27	8,843,584.35	10,802,125.62	9,385,368.05	1,416,757.57	10,802,125.62

REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

CONSTABULARY PENSION AND RETIREMENT FUND.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Current assets		Capital	₱337,299.45
Investments and securities.....	₱344,117.30	Fixed capital.....	0.00
Philippine Railway bonds.....	294,618.00	Current capital.....	337,299.45
Manila Railway Co. (1906) Ltd. bonds..	33,218.00		
Sewer and water-works bonds—			
First series.....	60,000.00		
Third series.....	6,000.00		
U. S. Liberty Loan bonds.....	100,000.00		
Real Estate Mortgage loans.....	65,000.00		
	294,618.00		
Accrued interest.....	6,348.72	Current liabilities	6,817.85
Drawing account, Insular Treasury..	43,150.58	Accounts payable.....	6,817.85
Total assets	344,117.30	Total liabilities	344,117.30

Statement of Capital Account.

Debits.		Credits.	
Balance, December 31, 1918 (see balance sheet)	₱337,299.45	Balance, December 31, 1917	₱332,371.05
		Net profits for the year (see operation statement).....	4,928.40
Total debits	337,299.45	Total credits	337,299.45

Operation Statement.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Operating revenue:			
Interest on Investments—			
Philippine Railway bonds.....	₱1,280.00	₱1,280.00	₱0.00
Manila Railway Co. (1906) Ltd. bonds.....	1,668.98	570.30	+ 1,098.68
Sewer and waterworks bonds.....	2,640.00	2,640.00	0.00
U. S. Liberty Loan bonds.....	1,996.41	439.71	+ 1,556.70
Mortgage loans.....	5,200.00	10,149.67	— 4,949.67
Bank deposits.....	370.22	490.00	— 119.78
Assessments, Section 872, Administrative Code (Act 2711).....	23,910.08	23,893.01	+ 17.07
	37,065.69	39,462.69	— 2,397.00
Operating expense:			
Pension payments.....	32,137.29	28,186.51	+ 3,950.78
Net profits for the year	4,928.40	11,276.18	— 6,347.78

DEPOSITORY FUNDS.

Summary of Operations.

Designation of funds.	Balance held by Central Government Dec. 31, 1917.	Deposits and other accretions.	Credit totals.	Withdrawals and other charges.	Balance held by Central Government Dec. 31, 1918.	Debit totals.
Money order fund.....	₱1,165,735.93	₱30,394,375.35	₱31,560,111.28	₱30,288,162.42	₱1,271,948.86	₱31,560,111.28
Sewer and waterworks bond sinking fund, city of Ma- nila (see page 214).....	1,958,512.64	236,469.71	2,194,982.35	0.00	2,194,982.35	2,194,982.35
Cebu waterworks bond sinking fund.....	25,659.17	5,402.50	31,061.67	0.00	31,061.67	31,061.67
Treasury Depositors.....	25,986,046.59	259,130,017.11	285,116,063.70	234,063,486.23	51,052,577.47	285,116,063.70
City of Manila open account..	138,019.41	6,113,998.99	6,252,018.40	6,724,603.34	(472,584.94)	6,252,018.40
Postal Savings Bank depositors (see page 184).....	4,279,004.03	5,912,905.11	10,191,909.14	5,208,701.54	4,983,207.60	10,191,909.14
Southern Lines Bond Sinking Fund.....	0.00	4,448.00	4,448.00	0.00	4,448.00	4,448.00
Totals.....	33,552,977.77	301,797,616.77	335,350,594.54	276,284,953.53	59,065,641.01	335,350,594.54

REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

THE POSTAL SAVINGS BANK, ACT 1493.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Current assets.....	₱4,983,207.60	Capital.....	₱(5,739.76)
Investments and securities.....	4,805,825.59	Current capital (deficit).....	(5,739.76)
Philippine Railway bonds.....	₱505,000.00	Current liabilities.....	4,988,947.36
Manila Railway Co. (1906) Ltd. bonds.....	323,875.50	Deposits.....	4,970,544.60
Manila Sewer and Waterworks bond.....	460,000.00	Advance account, Central Government.....	5,739.76
United States Liberty Loan bonds.....	350,000.00	Savings stamps unredeemed.....	12,663.00
Mortgage Loans.....	1,307,575.66		
Assigned Gratuities, Act 2589.....	589,374.43		
Fixed Deposits in the P. N. Bank.....	1,270,000.00		
	4,805,825.59		
Accrued Interest.....	64,912.02		
Drawing account, Insular Treasury.....	112,469.99		
Total assets.....	4,983,207.60	Total liabilities.....	4,983,207.60

Statement of Capital Account.

Debits.		Credits.	
Balance, (deficit) December 31, 1918 (see balance sheet).....	₱(5,739.76)	Balance, (deficit) Dec. 31, 1917.....	(67,971.91)
		Net profits for the year (see operation statement).....	62,232.15
Total debits.....	(5,739.76)	Total credits.....	(5,739.76)

Operation Statement.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Operating revenue:			
Interest on investments and securities.....	₱60,062.40	₱50,619.54	+ ₱9,442.86
Interest on mortgage loans.....	121,712.63	120,349.19	+ 1,363.44
Interest on deposits in the Philippine National Bank.....	31,350.29	27,981.59	+ 3,368.70
Discounts.....	40,705.99	24,772.64	+ 15,933.35
Less interest paid depositors.....	(91,565.31)	(79,035.14)	- 12,530.17
	162,266.00	144,687.82	+ 17,578.18
Operating expense:			
Administrative, supervisory and clerical service.....	73,622.17	73,190.05	+ 432.12
Consumption of supplies.....	13,365.26	9,011.40	+ 4,353.86
Postage and telegrams.....	5,646.73	5,617.18	+ 29.55
Rental of offices.....	2,858.17	2,381.03	+ 477.14
Other expense.....	4,586.04	3,953.70	+ 632.34
	100,078.37	94,153.36	+ 5,925.01
Operating income.....	62,187.63	50,534.46	+ 11,653.17
Other income.....	44.52	268.74	- 224.22
Net profits for the year (see statement of capital account).....	62,232.15	50,803.20	+ 11,428.95

THE PUBLIC DEBT OF THE CENTRAL GOVERNMENT.

Bonded Indebtedness.

Issue.	Date of maturity.	Interest payable.	Authorization.	Amount.
Friar lands 10/30 year 4 per cent gold bonds.....	Feb. 1, 1934	February, May, August and November.	Act of Congress, approved July 1, 1902, and Act 1034 Philippine Commission.	₱14,000,000.00
Public works 10/30 year 4 per cent gold bonds:				
First issue.....	Mar. 1, 1935	March, June, September and December.	Act of Congress, approved February 6, 1905 and Acts 1301, 1444 and 1915 of the Philippine Commission and Legislature.	5,000,000.00
Second issue.....	Feb. 1, 1936	February, May, August and November.		2,000,000.00
Third issue.....	Aug. 1, 1939	February, May, August and November.		3,000,000.00
Railroad Purchase 10/30 year 4 per cent gold bonds.....	Dec. 1, 1946	March, June, September and December.	Act of Congress, approved August 29, 1916 and Act 2615, Philippine Legislature.	8,000,000.00
Total bonded indebtedness.....				32,000,000.00

Loan Debt.

Object of loan.	Date of maturity.	Source of funds.	Authorization.	Amount.
Bulkhead, Piers 3 and 5 waterfront.....	Mar. 30, 1925.....	Currency Reserve Fund..	Acts 2465 and 2494, Philippine Legislature.	₱147,000.00
Bulkhead, Piers 3 and 5 waterfront.....	Mar. 28, 1925.....	Currency Reserve Fund..	Acts 2465 and 2494, Philippine Legislature.	10,500.00
Mindanao and Sulu Filipino Colonies.....	Mar. 19, 1920.....	Currency Reserve Fund..	Act 2465, Philippine Legislature.	75,000.00
Cagayan Filipino Colonies.....	July 17, 1920.....	Currency Reserve Fund..	Act 2465, Philippine Legislature.	15,000.00
Mindanao and Sulu Filipino Colonies.....	Aug. 2, 1920.....	Currency Reserve Fund..	Act 2465, Philippine Legislature.	60,000.00
Bulkhead, Piers 3 and 5 waterfront.....	Sept. 1, 1927.....	Currency Reserve Fund..	Act 2494, Sec. 3, Philippine Legislature.	382,500.00
Total loan debt.....				690,000.00

Guaranteed interest on Philippine Railway and Manila Railroad Bonds and interest on Bonded and Loan Debt, Accrued and Unpaid.

	Manila Railroad bonds.	Philippine railway bonds.	Friar lands bonds.	Public works bonds.	Railroad purchase bonds.	Loan Debt.	Total.
<i>Credits.</i>							
Balance, December 31, 1917 (Cash Treasury).....	₱29,240.00	₱755,360.00	₱524,993.33	₱353,420.00	₱272,006.67	₱1,094.50	₱1,936,114.50
Interest accrued fiscal year 1918	0.00	683,920.00	560,000.00	400,000.00	320,000.00	984.25	1,964,904.25
	29,240.00	1,439,280.00	1,084,993.33	753,420.00	592,006.67	2,078.75	3,901,018.75
<i>Debits.</i>							
Interest paid, fiscal year 1918..	0.00	578,360.00	419,740.00	527,020.00	6,680.00	1,094.50	1,532,894.50
Balance, December 31, 1918 (Cash Treasury).....	29,240.00	860,920.00	665,253.33	226,400.00	585,326.67	984.25	2,368,124.25
	29,240.00	1,439,280.00	1,084,993.33	753,420.00	592,006.67	2,078.75	3,901,018.75

STATEMENT OF CURRENT SURPLUS AND RESERVES FOR 1918.

	Current Surplus appropriated and unappropriated.	Reserves and Surplus Invested.					Total.
		In Pub. Works Bd. Skg. Fund.	In Friar Lands Bd. Skg. Fund.	In Manila B. R. Pur. Bd. Skg. Fd.	In long term assets.	In fixed prop- erty.	
ACCRUALS:							
Current receipts—							
Revenue from taxation.....	₱44,559,229.56	₱0.00	₱0.00	₱0.00	₱0.00	₱0.00	₱44,559,229.56
Incidental revenue.....	3,163,181.53	0.00	0.00	0.00	0.00	0.00	3,163,181.53
Earnings and other credits.....	20,888,353.84	0.00	0.00	0.00	0.00	0.00	20,888,353.84
Investments in fixed property—							
Land.....	0.00	0.00	0.00	0.00	0.00	33,060.31	33,060.31
Buildings and improvements.....	0.00	0.00	0.00	0.00	0.00	644,502.23	644,502.23
Lighthouses and beacons.....	0.00	0.00	0.00	0.00	0.00	25,251.16	25,251.16
Telegraph, telephone and cable lines.....	0.00	0.00	0.00	0.00	0.00	55,538.91	55,538.91
Irrigation systems.....	0.00	0.00	0.00	0.00	0.00	48,357.10	48,357.10
Artesian wells.....	0.00	0.00	0.00	0.00	0.00	182,047.86	182,047.86
Harbor and waterway improvements.....	0.00	0.00	0.00	0.00	0.00	702,979.63	702,979.63
Highway, bridges and ferries.....	0.00	0.00	0.00	0.00	0.00	7,324.64	7,324.64
Motor vehicles and accessories.....	0.00	0.00	0.00	0.00	0.00	158,112.78	158,112.78
Other land transportation equipment.....	0.00	0.00	0.00	0.00	0.00	12,957.68	12,957.68
Watercraft and appurtenances.....	0.00	0.00	0.00	0.00	0.00	83,889.90	83,889.90
Industrial machinery and implements.....	0.00	0.00	0.00	0.00	0.00	74,569.02	74,569.02
Hand tools.....	0.00	0.00	0.00	0.00	0.00	19,500.99	19,500.99
Furniture and office equipment.....	0.00	0.00	0.00	0.00	0.00	326,421.32	326,421.32
Industrial and scientific equipment.....	0.00	0.00	0.00	0.00	0.00	317.54	317.54
Ordnance.....	0.00	0.00	0.00	0.00	0.00	10,035.92	10,035.92
Fire protection equipment.....	0.00	0.00	0.00	0.00	0.00	6,894.75	6,894.75
Technical and scientific equipment.....	0.00	0.00	0.00	0.00	0.00	247,320.19	247,320.19
Telephone, telegraph and cable in- struments and apparatus.....	0.00	0.00	0.00	0.00	0.00	2,230.34	2,230.34
Other equipment.....	0.00	0.00	0.00	0.00	0.00	62,268.77	62,268.77
Permanent investments—							
Purchase of Philippine National Bank Stock, Acts 2612 and 2747.....	0.00	0.00	0.00	0.00	1,595,960.00	0.00	1,595,960.00
Purchase of unconverted agricultural Bank loans.....	0.00	0.00	0.00	0.00	39,982.04	0.00	39,982.04
Purchase of stock of the National Coal Co., Act 2705.....	0.00	0.00	0.00	0.00	918,000.00	0.00	918,000.00
Loans to Manila Railroad Company, Act 2699.....	0.00	0.00	0.00	0.00	700,000.00	0.00	700,000.00
Advances to Philippine Railway Com- pany.....	0.00	0.00	0.00	0.00	683,920.00	0.00	683,920.00
Redemption and amortization of bonded and loan debt—							
Allotments accruing to sinking funds.....	0.00	146,776.13	208,469.07	149,884.36	0.00	0.00	505,129.56
Earnings accruing to sinking funds.....	0.00	139,368.55	229,281.57	10,660.05	0.00	0.00	379,310.17
Partial redemption of public loan debt.....	0.00	0.00	0.00	0.00	0.00	65,000.00	65,000.00
Total accruals.....	68,610,764.93	286,644.68	437,750.64	160,544.41	3,937,862.04	2,769,081.04	76,202,647.74

WITHDRAWALS:									
Current expenditures—									
Expense of revenue collection.....	1,271,918.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,271,918.98
Operating expense of commercial and industrial units.....	11,779,031.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,779,031.41
Debt service.....	2,247,165.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,247,165.73
General Welfare service.....	34,764,539.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,764,539.11
Outlays and investments.....	6,641,943.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,641,943.08
Extraordinary charges (Retirement Gratuities).....	785,903.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	785,903.66
Reserve withdrawals—									
Partial liquidation of railway company advances.....	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fixed property dropped by sale.....	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Friar Lands properties dropped by sale.....	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
San Lazaro Estates properties dropped by sale.....	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fixed property transferred to local governments without cost.....	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation accruals—fixed property.....	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Surplus adjustment—additional loan debt.....	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total withdrawals.....	57,490,501.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,490,501.97
Net accruals during the year.....	11,120,262.96	286,644.68	437,750.64	160,544.41	2,412,564.20	2,244,685.49	524,395.55	16,662,452.38	16,662,452.38
Add—									
Current surplus and reserves brought forward from prior year.....	24,404,683.03	2,514,739.45	4,510,030.34	155,740.66	19,525,599.51	49,840,036.46	0.00	100,950,829.45	100,950,829.45
Credit adjustments—prior year.....	79,340.20	0.00	0.00	0.00	0.00	0.00	0.00	79,340.20	79,340.20
Deduct—	35,604,286.19	2,801,384.13	4,947,780.98	316,285.07	21,938,163.71	52,084,721.95	0.00	117,692,622.03	117,692,622.03
Debit adjustments—prior year.....	5,541.66	0.00	0.00	0.00	0.00	0.00	0.00	5,541.66	5,541.66
Fixed property brought into account dropped from account and inventory adjustments.....	0.00	0.00	0.00	0.00	21,996.35	53,058.13	0.00	75,054.48	75,054.48
Current Surplus and Reserve Balances, December 31, 1918 (see balance sheet).....	35,598,744.53	2,801,384.13	4,947,780.98	316,285.07	21,916,167.36	52,031,663.82	0.00	117,612,025.89	117,612,025.89

THE CITY OF MANILA IN DETAIL.

General explanatory remarks.—The city of Manila is divided into fourteen districts for administrative and other municipal purposes and has a land area of approximately 14½ square miles. According to the last official census of 1903 its population was 219,928. These figures have, however, considerably increased since then, so that the present population of the city is conservatively estimated at 284,000. During the latter part of 1916 the old quasi-commission form of government was abolished pursuant to the provisions of the new charter and among other changes effected a separate and distinct legislative body was created. In conformity with existing law the government of the city is vested in a Mayor and a Municipal Board, the latter being composed of ten members duly elected by popular vote to hold office for a term of four years.

The following tabulation has been prepared to show the general organization of the city of Manila as of December 31, 1918:

Legislative.....	The Municipal Board.
Judicial.....	{ The municipal court. Justice of the peace court.
Executive.....	{ Administrative department. Department of engineering and public works. Police department. Law department. Fire department. City schools.

As in the case of all other branches of the government, the Insular Auditor has exclusive administrative jurisdiction over accounts of every description appertaining to the city of Manila, and accordingly, receives and audits all city accounts on the basis of accounting instructions prescribed by him pursuant to statutory requirements.

The city of Manila, under the provisions of the new charter, receives an annual contribution of ₱1,000,000 from the Central Government in consideration of certain "privileges and exemptions enjoyed by the Insular Government within the city and the burden imposed by reason of the location therein of the capital of the Islands." It should be mentioned in this connection that provision is also made in said charter for the gratuitous performance of certain specific municipal duties by the Bureaus of Audits, Civil Service, Treasury, Supply, Education and Health. For services rendered by the Insular Collector of Internal Revenue in his official capacity as ex-officio city assessor and collector the Central Government is compensated by the city in the sum of ₱100,000 per annum.

Financial status.—The general balance sheet as of December 31, 1918, compared with December 31, 1917, appearing on page 190 reflects and otherwise exhibits the financial condition of the city of Manila in its corporate capacity as the capital and principal municipality of the Philippines. This balance sheet, which is purely and simply a concrete presentation of financial data, arranged to conform to essential accounting requirements, is in turn supported by the consolidated operation statement on page 191. This statement, as is generally understood, is usually referred to in commercial business as the profit and loss account, and, as here presented, has been prepared to exhibit the summarized results of the city's activities from the standpoint of income derived from taxation and other sources as well as the net cost or expense of operation, this expense being specifically and functionally classified to indicate the purpose for which it was incurred. The statistics from which practically all of the general results as shown in the consolidated operation statement have been compiled, other than revenue from taxation and incidental revenue, are contained in the statement of commercial and industrial activities on page 192 and the statement on page 193 showing the relation of departments to the functional cost of government. These statements as will be noted by reference thereto show in detail the gross operating expense and income of the city according to departments and divisions as well as the net expense or income of each entity for the fiscal year 1918 as compared with the fiscal year 1917.

The balance sheet discloses that appropriations aggregating ₱2,711,837.66 were in force on December 31, 1918, while there was but ₱173,489.22 available to meet same. It is therefore, apparent that the Municipal Board appropriated ₱2,538,348.44 in excess of funds available for this particular purpose, thus creating a deficit in the general unappropriated surplus of the city in a like amount.

General Statement of Surplus and Reserves.—The condensed statement on page 216 shows the current surplus and reserve balances at the beginning of the year, summarized accruals and withdrawals during the year and the closing balances at the end of the year.

Consolidated operation statement.—This statement, which appears on page 191, might be more properly termed profit and loss statement, as it is generally called in commercial accounting, since it embodies all income, expense and adjustment items that operate to increase or decrease the surplus of the city as a whole. It is in short a statement presenting according to prescribed classifications the summarized statistical results of the operation activities of the city during the year under review, in comparison with the preceding fiscal period, and is designed to reflect *net* figures, particularly with reference to the items under "capital expense."

Consolidated budget statement.—The consolidated budget statement as presented on page 194 records all accruals to and withdrawals from the current surplus during the period under consideration and has been prepared to clearly exhibit the financial activities of the city in so far as they affect the various appropriations in force during the year. The budget credits, consisting of revenue from taxation, incidental revenue, earnings on account of operation and other receipts, represent the gross accruals for the year affecting the current surplus, and show the various sources from which derived, while the budget charges represent the gross withdrawals from appropriations for purposes as indicated. The appropriation statement on page 195 set forth the same withdrawals according to individual appropriation accounts and also show the expenditures of the city as a whole as well as subdivided according to the classifications prescribed and published in general circulars issued by the Bureau of Audits. The withdrawals during the year in excess of those for the preceding fiscal year amounted to ₱844,812.07. The various items that brought about this increase in expenditures are shown in sufficient detail for explanatory purposes in the comparative statement of appropriation charges on page 196. These appropriation statements are designed to support the budget statement as regards current expenditures and to otherwise present a complete synopsis of all appropriations in effect during the year.

Subsidiary statements.—Pages 198 to 216 of this report are devoted to the presentation of the separate financial and operation statements of the city, arranged according to departments and funds, showing in detail the financial and statistical data from which the aforementioned consolidated and general statements have been compiled.

GENERAL BALANCE SHEET, DECEMBER 31, 1918 COMPARED WITH DECEMBER 31, 1917.

Reference page.	Assets.	December 31, 1918.	December 31, 1917.	Increase (+) Decrease (-).
	Fixed property.....	₱26,287,220.70	₱25,024,200.04	+ ₱1,263,020.66
	Land.....	2,043,521.28	2,105,782.78	- 62,261.50
	Buildings and improvements.....	1,555,288.45	1,255,857.72	+ 299,430.73
	Docks and wharves.....	17,944.95	17,944.95	0.00
	Telegraph, telephone and cable lines.....	113,446.79	113,446.79	0.00
	Sewerage and water supply systems.....	8,370,307.14	8,343,144.66	+ 27,162.48
	Artesian wells.....	9,503.88	0.00	+ 9,503.88
	Highways and bridges.....	4,148,629.67	3,229,762.87	+ 918,866.80
	Parks and monuments.....	8,110,443.34	8,040,805.09	+ 69,638.25
	Watercraft and appurtenances.....	38,384.67	38,304.21	+ 80.46
	Motor vehicles and accessories.....	173,274.57	146,674.60	+ 26,599.97
	Land transportation equipment (other than motor).....	311,468.89	328,769.85	- 17,300.96
	Industrial machinery and implements.....	311,489.27	281,022.07	+ 30,467.20
	Hand tools.....	173,285.53	184,569.79	- 11,284.26
	Furniture and office equipment.....	358,584.10	330,012.85	+ 28,571.25
	Ordnance.....	29,645.72	29,803.72	- 158.00
	Technical and scientific equipment.....	6,765.71	7,183.70	- 417.99
	Fire protection equipment.....	300,592.93	366,562.22	- 65,969.29
	Telegraph, telephone and cable equipment.....	142,552.95	142,668.11	- 115.16
	Other equipment.....	72,090.86	61,884.06	+ 10,206.80
214	Sinking fund assets.....	2,194,982.35	1,958,512.64	+ 236,469.71
	Investment and securities.....	1,934,927.50	1,937,177.50	- 2,250.00
	Accrued interest.....	19,457.26	14,789.20	+ 4,668.06
	Cash, Insular Treasury.....	240,597.59	6,545.94	+ 234,051.65
	Current assets.....	934,056.87	1,607,157.41	- 673,100.54
	Materials and supplies.....	457,863.99	443,955.55	+ 13,908.44
	Sales stock.....	62,064.11	971.52	+ 61,092.59
	Accounts receivable.....	146,613.19	236,065.19	- 89,452.00
	Loans receivable.....	0.00	290,000.00	- 290,000.00
	Investment and securities.....	25,000.00	0.00	+ 25,000.00
	Cash, collecting and disbursing officers.....	325,833.85	190,919.07	+ 134,914.78
	Cash, Insular Treasury (overdrawn, Dec. 31, 1918).....	(83,318.27)	445,246.08	- 528,564.35
	Deferred charges.....	846.95	398.30	+ 448.65
	Total assets.....	29,417,106.87	28,590,268.39	+ 826,838.48
	Liabilities and Surplus.			
215	The public debt.....	8,612,400.00	8,693,000.00	- 80,600.00
	Bonded indebtedness.....	8,000,000.00	8,000,000.00	0.00
	Loans payable.....	612,400.00	693,000.00	- 80,600.00
	Current liabilities.....	761,414.60	815,847.14	- 54,432.54
	Accrued leave payable.....	217,179.32	236,401.66	- 19,222.34
	Accounts payable.....	154,968.61	272,218.81	- 117,250.20
	Interest accrued.....	389,266.67	307,226.67	+ 82,040.00
	Deferred credits.....	0.00	17.25	- 17.25
216	Reserves.....	19,869,803.05	18,289,712.68	+ 1,580,090.37
	Surplus invested in fixed property.....	17,674,820.70	16,331,200.04	+ 1,343,620.66
	Surplus invested in sinking fund.....	2,194,982.35	1,958,512.64	+ 236,469.71
194	Current surplus.....	173,489.22	791,691.32	- 618,202.10
	Appropriated.....	2,711,837.66	1,422,806.97	+ 1,289,030.69
	Unappropriated (deficit).....	(2,538,348.44)	(631,115.65)	- 1,907,232.79
191	Total surplus.....	20,043,292.27	19,081,404.00	+ 961,888.27
	Total liabilities and surplus.....	29,417,106.87	28,590,268.39	+ 826,838.48

CONSOLIDATED OPERATION STATEMENT.

Reference page.	Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
	Revenue:			
	Revenue from taxation.....	₱2,196,016.17	₱2,213,318.71	- ₱17,302.54
	Real estate tax.....	1,570,666.30	1,566,912.04	+ 3,754.26
	Licenses and business tax.....	248,978.45	286,818.80	- 37,840.35
	Cedula tax.....	200,695.00	194,200.00	+ 6,495.00
	Internal revenue participation.....	86,583.56	89,541.96	- 2,958.40
	Franchise tax.....	88,677.35	75,845.91	+ 12,831.44
	Special assessments.....	415.51	0.00	+ 415.51
	Incidental revenue.....	188,283.28	200,314.39	- 12,031.11
	Fines and forfeitures.....	173,019.02	180,991.84	- 7,972.82
	Other.....	15,264.26	19,322.55	- 4,058.29
	Other revenue.....	2,730,460.90	2,563,458.61	+ 167,002.29
	Operating revenue from commercial and industrial units.....	2,697,924.34	2,544,237.16	+ 153,687.18
	Other revenue of operating units.....	32,536.56	19,221.45	+ 13,315.11
	Total revenue.....	5,114,760.35	4,977,091.71	+ 137,668.64
	Cost of revenue.....	1,215,913.52	1,231,054.22	- 15,140.70
193	Expense of revenue collection.....	106,122.28	106,164.41	- 42.13
192	Operating expense of commercial and industrial units.....	1,109,791.24	1,124,889.81	- 15,098.57
	Net revenue.....	3,898,846.83	3,746,037.49	+ 152,809.34
	Add—			
	Cash contributions from the Central Government.....	1,379,237.99	899,499.79	+ 479,738.20
	Cash contributions from the public.....	14,748.50	40.19	+ 14,708.31
	Profits from sales of fixed property.....	2,314.63	.91	+ 2,313.72
	Deduct—			
196	Interest on funded debt.....	320,000.00	320,000.00	- 0.00
196	Interest on loan debt.....	12,789.93	13,877.20	- 1,087.27
	Increment for the year.....	4,962,358.02	4,311,701.18	+ 650,656.84
	Add—			
190	Surplus brought forward from prior year.....	19,081,404.00	18,331,176.76	+ 750,227.24
	Repayments to prior year expense.....	1,698.60	1,467.53	+ 231.07
	Inventory adjustments (supplies and materials).....	0.00	12,030.43	- 12,030.43
	Deduct—			
	Inventory adjustments of fixed property.....	5,145.77	321.35	+ 4,824.42
	Debit adjustments—prior year.....	11,906.96	0.00	+ 11,906.96
	Accrued capital.....	24,028,407.89	22,656,054.55	+ 1,372,353.34
193	Capital expense:			
	General administration.....	139,368.18	89,550.65	+ 49,817.53
	Executive direction and control.....	56,411.95	26,573.90	+ 29,838.05
	Legislation.....	52,962.56	43,684.15	+ 9,278.41
	Adjudication.....	29,993.67	19,292.60	+ 10,701.07
	Protective service.....	1,905,941.51	1,906,077.72	- 136.21
	National defense.....	2,999.24	3,228.06	- 228.82
	Law and order.....	810,633.77	755,900.28	+ 54,733.49
	Public health.....	639,072.59	745,996.31	- 106,923.72
	Protection against forces majeures.....	311,872.00	237,238.89	+ 74,633.11
	Other protective service.....	141,363.91	163,714.18	- 22,350.27
	Social improvements.....	968,437.06	957,766.06	+ 10,671.00
	Public education.....	622,323.82	531,788.55	+ 90,535.27
	Public corrections.....	87,947.56	79,196.17	+ 8,751.39
	Public recreation.....	118,671.11	195,200.71	- 76,529.60
	Public charities.....	139,494.57	151,580.63	- 12,086.06
	Economic development.....	971,368.87	621,256.12	+ 350,112.75
	Maintenance of public highways.....	971,368.87	621,256.12	+ 350,112.75
	Total capital expense.....	3,985,115.62	3,574,650.55	+ 410,465.07
190	Surplus carried forward (see balance sheet).....	20,043,292.27	19,081,404.00	+ 961,888.27

STATEMENT OF COMMERCIAL AND INDUSTRIAL ACTIVITIES.

Departments and Funds.	Fiscal year 1918.		Fiscal year 1917.		Net Operating Income.		Increase (+) Decrease (-).
	Expense.	Income.	Expense.	Income.	Fiscal year 1918.	Fiscal year 1917.	
Administrative Department.....	₱0.00	₱32,536.56	₱0.00	₱178.64	₱32,536.56	₱178.64	+ ₱32,357.92
Sewer and Waterworks Bond Sinking Fund.....	0.00	81,509.71	0.00	65,643.14	81,509.71	65,643.14	+ 15,866.57
Department of Engineering and Public Works:							
Division of Sanitation.....	308.00	63,735.40	67,125.85	77,592.70	63,427.40	10,466.85	+ 52,960.55
Division of Land Transportation.....	82,644.59	136,656.09	32,850.32	70,395.45	54,011.50	37,545.13	+ 16,466.37
Division of Markets and Slaughter-houses.....	101,409.07	625,737.98	94,313.78	638,203.07	524,328.91	543,889.29	- 19,560.38
Division of Parks, Cemeteries and Public Grounds.....	12,161.21	70,278.26	22,168.49	60,961.97	58,117.05	38,793.48	+ 19,323.57
Division of Sewers and Waterworks.....	86,125.38	718,815.32	55,767.14	750,755.59	632,689.94	694,988.45	- 62,298.51
Division of Engineering, Construction and Repair.....	827,142.99	1,001,191.58	852,664.23	899,728.05	174,048.59	47,063.82	+ 126,984.77
Total operating expense and income of commercial and industrial units	1,109,791.24	2,697,924.34	1,124,889.81	2,544,237.16	1,588,133.10	1,419,347.35	+ 168,785.75
Total other income of operating units	0.00	32,536.56	0.00	19,221.45	32,536.56	19,221.45	+ 13,315.11
Grand total.....	1,109,791.24	2,730,460.90	1,124,889.81	2,563,458.61	1,620,669.66	1,438,568.80	+ 182,100.86

CITY OF MANILA.

COMPARATIVE STATEMENT OF GROSS EXPENSES AND RECEIPTS SHOWING,
BY DEPARTMENTS, THE FUNCTIONAL COST OF GOVERNMENT.

Refer- ence page.		Fiscal year 1918.		Fiscal year 1917.		Net cost.		Increase (+) Decrease (-).
		Gross.	Income.	Gross.	Income.	Fiscal year 1918.	Fiscal year 1917.	
	Revenue collection.....	₱106,526.72	₱404.44	₱106,790.16	₱625.75	₱106,122.28	₱106,164.41	— ₱42.13
200	Administrative department.....	106,526.72	404.44	106,790.16	625.75	106,122.28	106,164.41	— 42.13
	Executive direction and control.....	76,546.78	20,134.83	45,617.76	19,043.86	56,411.95	26,573.90	+ 29,838.05
199	Administrative department.....	76,546.78	20,134.83	45,617.76	19,043.86	56,411.95	26,573.90	+ 29,838.05
	Legislation.....	53,310.26	347.70	44,369.82	685.67	52,962.56	43,684.15	+ 9,278.41
200	Administrative department.....	53,310.26	347.70	44,369.82	685.67	52,962.56	43,684.15	+ 9,278.41
	Adjudication.....	74,639.35	44,645.68	68,891.22	49,598.62	29,993.67	19,292.60	+ 10,701.07
208	Law department.....	74,639.35	44,645.68	68,891.22	49,598.62	29,993.67	19,292.60	+ 10,701.07
	Law and order.....	812,964.00	2,330.23	759,292.80	3,392.52	810,633.77	755,900.28	+ 54,733.49
204	Police department.....	710,378.01	2,217.35	684,336.52	3,348.52	708,155.66	680,988.00	+ 27,167.66
206	Fire department.....	28,739.94	0.00	9,478.92	0.00	28,739.94	9,478.92	+ 19,261.02
208	Law department.....	73,851.05	112.88	65,477.36	44.00	73,738.17	65,433.36	+ 8,304.81
	National defense.....	2,999.24	0.00	3,228.06	0.00	2,999.24	3,228.06	— 228.82
200	Administrative department.....	116.67	0.00	315.37	0.00	116.67	315.37	— 198.70
213	Department of engineering and public works.....	1,770.10	0.00	2,505.97	0.00	1,770.10	2,505.97	— 735.87
204	Police department.....	971.77	0.00	401.52	0.00	971.77	401.52	+ 570.25
202	Department of city schools.....	46.77	0.00	5.20	0.00	46.77	5.20	+ 41.57
208	Law department.....	52.26	0.00	0.00	0.00	52.26	0.00	+ 52.26
206	Fire department.....	41.67	0.00	0.00	0.00	41.67	0.00	+ 41.67
	Public Health.....	639,072.59	0.00	745,996.31	0.00	639,072.59	745,996.31	— 106,923.72
213	Department of engineering and public works.....	637,179.21	0.00	745,996.31	0.00	637,179.21	745,996.31	— 108,817.10
200	Administrative department.....	1,893.38	0.00	0.00	0.00	1,893.38	0.00	+ 1,893.38
	Protection against forces majeures.....	312,227.12	355.12	237,557.63	318.74	311,872.00	237,238.89	+ 74,633.11
206	Fire department.....	303,326.15	355.12	227,583.93	318.74	302,971.03	227,265.19	+ 75,705.84
213	Department of engineering and public works.....	8,900.97	0.00	9,973.70	0.00	8,900.97	9,973.70	— 1,072.73
	Other protective service.....	160,897.03	19,533.12	177,046.39	13,332.21	141,363.91	163,714.18	— 22,350.27
206	Fire department.....	160,897.03	19,533.12	177,046.39	13,332.21	141,363.91	163,714.18	— 22,350.27
	Public education.....	630,083.82	7,760.00	540,683.20	8,894.65	622,323.82	531,788.55	+ 90,535.27
202	Department of city schools.....	630,083.82	7,760.00	540,683.20	8,894.65	622,323.82	531,788.55	+ 90,535.27
	Public corrections.....	96,511.21	8,563.65	87,148.89	7,952.72	87,947.56	79,196.17	+ 8,751.39
200	Administrative department.....	96,511.21	8,563.65	87,148.89	7,952.72	87,947.56	79,196.17	+ 8,751.39
	Public recreation.....	118,671.11	0.00	195,422.93	222.22	118,671.11	195,200.71	— 76,529.60
200	Administrative department.....	5,154.09	0.00	6,760.00	0.00	5,154.09	6,760.00	— 1,605.91
202	Department of city schools.....	18,232.37	0.00	17,241.40	222.22	18,232.37	17,019.18	+ 1,233.19
213	Department of engineering and public works.....	95,264.65	0.00	171,421.53	0.00	95,264.65	171,421.53	— 76,156.88
	Public charities.....	139,494.57	0.00	151,580.63	0.00	139,494.57	151,580.63	— 12,086.06
200	Administrative department.....	139,494.57	0.00	151,580.63	0.00	139,494.57	151,580.63	— 12,086.06
	Economic development.....	971,368.87	0.00	621,256.12	0.00	971,368.87	621,256.12	+ 350,112.75
213	Department of engineering and public works.....	971,368.87	0.00	621,256.12	0.00	971,368.87	621,256.12	+ 350,112.75
	Totals.....	4,195,312.67	104,074.77	3,784,881.92	104,066.96	4,091,237.90	3,680,814.96	+ 410,422.94

CONSOLIDATED BUDGET STATEMENT, FISCAL YEAR 1918 COMPARED WITH FISCAL YEAR 1917.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Budget credits:			
Revenue from taxation.....	₱2,196,016.17	₱2,213,318.71	- ₱17,302.54
Real estate.....	1,570,666.30	1,566,912.04	+ 3,754.26
License and business tax.....	248,978.45	286,818.80	- 37,840.35
Cedula tax.....	200,695.00	194,200.00	+ 6,495.00
Internal revenue participation.....	86,583.56	89,541.96	- 2,958.40
Franchise tax.....	88,677.35	75,845.91	+ 12,831.44
Special assessments.....	415.51	0.00	+ 415.51
Incidental revenue.....	188,283.28	200,314.39	- 12,031.11
Fines and forfeitures.....	173,019.02	180,991.84	- 7,972.82
Other.....	15,264.26	19,322.55	- 4,058.29
Earnings and other credits.....	4,381,594.56	3,894,926.06	+ 486,668.50
Operating revenue from commercial and industrial units.....	2,697,924.34	2,544,237.16	+ 153,687.18
Other income of operating units.....	32,536.56	19,221.45	+ 13,315.11
Income incidental to functional activities.....	104,074.77	104,066.96	+ 7.81
Sales of fixed property.....	163,280.76	14,362.55	+ 148,918.21
Voluntary contributions from the public.....	14,748.50	40.19	+ 14,708.31
Cash contributions from the central government.....	1,379,237.99	899,499.79	+ 479,738.20
Proceeds of Loan from central government.....	0.00	300,000.00	- 300,000.00
Credit adjustments—prior year:			
Add—			
Accounts payable adjustments.....	1,698.60	1,467.53	+ 231.07
Inventory adjustments (supplies and materials).....	0.00	12,030.43	- 12,030.43
Deduct—			
Inventory adjustments (supplies and materials).....	9,442.34	0.00	+ 9,442.34
Cancellation of prior year credits.....	2,464.62	0.00	+ 2,464.62
Total budget credits.....	6,765,894.01	6,308,559.16	+ 457,334.85
Budget charges:			
Revenue service.....	1,168,439.98	1,192,380.23	- 23,940.25
Expense of revenue collection.....	106,526.72	106,790.16	- 263.44
Operating expense of commercial and industrial units.....	1,061,913.26	1,085,590.07	- 23,676.81
Debt service.....	649,859.64	633,080.34	+ 16,779.30
Interest on public debt.....	332,789.93	333,877.20	- 1,087.27
Payments to sinking fund.....	236,469.71	220,603.14	+ 15,866.57
Repayment of loans.....	80,600.00	78,600.00	+ 2,000.00
General welfare service.....	4,015,409.91	3,605,589.84	+ 409,820.07
Executive direction and control.....	76,546.78	45,617.76	+ 30,929.02
Legislation.....	53,310.26	43,978.80	+ 9,331.96
Adjudication.....	74,639.35	50,135.66	+ 24,503.69
Law and order.....	809,794.96	775,016.10	+ 34,778.86
National defense.....	2,999.24	3,228.06	- 228.82
Public health.....	639,072.59	719,885.81	- 80,813.22
Protection against forces majeures.....	242,020.12	225,932.09	+ 16,088.03
Other protective service.....	160,897.03	177,046.39	- 16,149.36
Public education.....	630,083.82	537,061.80	+ 93,022.02
Public corrections.....	96,511.21	87,148.89	+ 9,362.32
Public recreation.....	118,671.11	189,437.73	- 70,766.62
Public charities.....	139,494.57	151,580.63	- 12,086.06
Development of commerce.....	971,368.87	599,520.62	+ 371,848.25
Outlays.....	1,550,386.58	1,108,233.63	+ 442,152.95
Purchase of land.....	94,267.38	21,079.99	+ 73,187.39
Purchase and construction of public works.....	1,323,682.83	953,987.51	+ 369,695.32
Purchase and construction of equipment.....	132,436.37	133,166.13	- 729.76
Total budget charges.....	7,384,096.11	6,539,284.04	+ 844,812.07
Increase in current surplus during the year.....	(618,202.10)	(230,724.88)	- 387,477.22
Add—			
Current surplus at the beginning of the year.....	791,691.32	1,022,416.20	- 230,724.88
Current surplus at the end of the year (see balance sheet).....	173,489.22	791,691.32	- 618,202.10

CONSOLIDATED STATEMENT OF APPROPRIATION ACCOUNTS.

Refer- ence page.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
196-197 Authorizations:			
New appropriations for the year.....	₱8,946,903.86	₱7,266,239.38	+ ₱1,680,664.48
Municipal Board allotments.....	7,840,761.98	5,890,480.35	+ 1,950,281.63
Receipts automatically appropriated.....	1,106,141.88	1,375,759.03	- 269,617.15
Appropriation balances from prior year.....	1,422,806.97	862,521.24	+ 560,285.73
Reversions of authorizations in excess of requirements.....	(273,777.06)	(166,669.61)	- 107,107.45
Net authorizations.....	10,095,933.77	7,962,091.01	+ 2,133,842.76
Conversions and balances:			
Appropriation charges.....	7,384,096.11	6,539,284.04	+ 844,812.07
Salaries.....	1,786,120.59	1,600,159.59	+ 185,961.00
Wages.....	1,170,989.26	1,092,076.55	+ 78,912.71
Travel expense of personnel.....	39,264.96	38,370.77	+ 894.19
Freight, express, and delivery service.....	76,082.64	23,441.27	+ 52,641.37
Postal, telephone, telegraph, and cable service.....	13,690.22	13,472.61	+ 217.61
Illumination and power service.....	257,846.16	257,317.77	+ 528.39
Miscellaneous service.....	206,174.21	194,774.71	+ 11,399.50
Rental of buildings and grounds.....	78,648.06	84,328.06	- 5,680.00
Consumption of supplies and materials.....	1,287,887.06	1,084,648.84	+ 203,238.22
Printing and binding reports, documents and publica- tions.....	2,542.16	4,146.08	- 1,603.92
Cash contributions and gratuities.....	139,494.57	141,891.36	- 2,396.79
Discretionary expenditures.....	3,003.37	3,347.34	- 343.97
Travel expense of persons not government employees.....	0.00	75.30	- 75.30
Maintenance and repair (contract payments only)....	97,223.48	119,976.13	- 22,752.65
Engineering construction.....	24,883.15	139,399.19	- 114,516.04
Purchase and construction of public works.....	1,417,950.21	975,067.50	+ 442,882.71
Purchase and construction of equipment.....	132,436.37	133,166.13	- 729.76
Extraordinary losses.....	0.00	544.50	- 544.50
Interest on sewer and waterworks bonds.....	320,000.00	320,000.00	0.00
Contribution to sewer and waterworks bond sinking fund.....	236,469.71	220,603.14	+ 15,866.57
Interest on Insular loans.....	12,789.93	13,877.20	- 1,087.27
Repayment of Insular loans.....	80,600.00	78,600.00	+ 2,000.00
196-197 Appropriation balances carried forward (see balance sheet).....	2,711,837.66	1,422,806.97	+ 1,289,030.69
Total conversions and balances.....	10,095,933.77	7,962,091.01	+ 2,133,842.76

SCHEDULE OF APPROPRIATIONS.

Refer- ence page.	Appropriation titles.	Balances, De- cember 31, 1917.	New appro- priations.	Transfers.	Receipts automatically appropriated.	Reversions.	Net appro- priation credits.	Expenditures.	Balances, De- cember 31, 1918.
198	Administrative Department. Public service appropriation, Or- dinances 350, 356, 358, 378, 385, 394, 406, 411, 424, 433, 435, 442, 454, 460, 462, 471, 479, 499, 502, 508 and Resolu- tion No. 15. Appropriation for acquisition of foodstuffs for resale to the public, Ordinance 303. Appropriation for public debt service, Ordinance 350: Interest on sewer and water- works bonds. Contributions to sewer and waterworks bond sinking fund Repayment of Insular loans including interest.	\$50,482.46	\$1,101,483.88	(\$41,469.33)	\$81,509.71	(\$800.00)	\$1,191,206.72	\$1,139,559.51	\$51,647.21
		482.46	536,533.88	(44,869.26)	0.00	(800.00)	491,347.08	484,198.58	7,148.50
		50,000.00	0.00	0.00	0.00	0.00	50,000.00	5,501.29	44,498.71
		0.00	320,000.00	0.00	0.00	0.00	320,000.00	320,000.00	0.00
		0.00	154,960.00	0.00	81,509.71	0.00	236,469.71	236,469.71	0.00
		0.00	89,990.00	3,399.93	0.00	0.00	93,389.93	93,389.93	0.00
201	Department of City Schools. Public service appropriation, Or- dinances 350, 418, 421, 425, 449, 459, 462, 484, 502 and Resolution 15.	14,848.27	653,675.47	0.00	16,250.00	(11,002.26)	673,771.48	655,585.71	18,185.77
		14,848.27	653,675.47	0.00	16,250.00	(11,002.26)	673,771.48	655,585.71	18,185.77
203	Police Department. Public service appropriation, Or- dinances 350, 444, 451, 462, 502 and Resolution 15.	0.00	748,054.90	(20,024.22)	0.00	(15,613.10)	712,417.58	712,417.58	0.00
		0.00	748,054.90	(20,024.22)	0.00	(15,613.10)	712,417.58	712,417.58	0.00
205	Fire Department. Public service appropriation, Or- dinances 350, 393 and 462.	0.00	487,452.32	(9,233.29)	0.00	(54,330.96)	423,888.07	423,888.07	0.00
		0.00	487,452.32	(9,233.29)	0.00	(54,330.96)	423,888.07	423,888.07	0.00
207	Law Department. Public service appropriation, Or- dinances 350, 415, 434, 455, 462, 481 and Resolution 15.	0.00	166,520.84	0.00	0.00	(13,413.49)	153,107.35	153,107.35	0.00
		0.00	166,520.84	0.00	0.00	(13,413.49)	153,107.35	153,107.35	0.00
209	Department of Engineering and Public Works. Public service appropriation, Or- dinances 350, 388, 402, 403, 408, 414, 416, 419, 438, 443, 457, 462, 467, 495, 497, 502 and 512. Appropriation for public works: Anloague loan fund Manila loan fund Calle Ayala, Project No. 4. Sewer and waterworks bond fund Widening Rizal Avenue.	1,357,476.24	4,683,574.57	70,726.84	1,008,382.17	(178,617.25)	6,941,542.57	4,299,537.89	2,642,004.68
		2,724.30	1,895,032.72	65,399.15	1,008,382.17	(1,833.00)	2,969,705.34	2,848,828.29	120,877.05
		36,357.03	0.00	0.00	0.00	0.00	36,357.03	0.00	36,357.03
		15,477.59	0.00	0.00	0.00	0.00	15,477.59	0.00	15,477.59
		1,114.39	0.00	0.00	0.00	0.00	1,114.39	1,114.39	0.00
		217,336.40	0.00	0.00	0.00	0.00	217,336.40	16,127.87	201,208.53
		289,867.57	0.00	5,327.69	0.00	0.00	295,195.26	295,195.26	0.00

Extension of Avenida Rizal, Act 2494.....	19,350.00	0.00	0.00	0.00	0.00	19,350.00	3,974.23	15,375.77
Sanitary Improvements, Or- dinance No. 204.....	2,855.97	0.00	0.00	0.00	0.00	2,855.97	0.00	2,855.97
Maintenance of the A. W. Ferguson monument.....	40.19	0.00	0.00	0.00	0.00	40.19	0.00	40.19
Public works and improve- ments	772,352.80	2,788,541.85	0.00	0.00	(176,784.25)	3,384,110.40	1,134,297.85	2,249,812.55
Totals	1,422,806.97	7,840,761.98	0.00	1,106,141.88	(273,777.06)	10,095,933.77	7,384,096.11	2,711,837.66

REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

ADMINISTRATIVE DEPARTMENT.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₱44,745.63	Capital	₱96,392.84
Working assets.....	520,775.05	Fixed capital.....	44,745.63
Supplies and materials.....	457,863.99	Current capital.....	51,647.21
Sales stock.....	62,064.11	Treasury advances.....	520,775.05
Deferred charges.....	846.95	Current liabilities.....	89,766.00
Current assets.....	141,413.21	Accounts payable.....	84,907.01
Accounts receivable.....	18,604.41	Accrued leave payable.....	4,858.99
Investments and securities.....	25,000.00		
Cash collecting and disbursing officers.....	322,758.75		
Drawing account, Insular Treasury.....	(224,949.95)		
Total assets.....	706,933.89	Total liabilities.....	706,933.89

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriation for the year.....	₱1,141,524.26	₱1,136,829.31	+ ₱4,694.95
Appropriation for public service, 1918, Ordinances 350, 356, 358, 378, 385, 394, 406, 411, 424, 433, 435, 442, 454, 460, 462, 471, 479, 499, 502 and 508; 1917, Ordinances 287, 296, 299, 313, 318, 327, 337, 340, 349.....	536,533.88	449,826.00	+ 86,707.88
Appropriation for purchase and acquisition of foodstuffs for resale to the public, 1917, ordinance 303.....	0.00	50,000.00	- 50,000.00
Appropriation for public debt service—			
Interest on sewer and waterworks bonds, Act No. 1323.....	320,000.00	320,000.00	0.00
Contributions to sewer and waterworks bonds sinking fund, Act No. 1323.....	154,960.00	154,960.00	0.00
Repayment of Insular loans including interest, 1918, Ordinance 350; 1917, Ordinance 287.....	89,990.00	92,477.00	- 2,487.00
Appropriation transferred to Department of Engineering and Public Works—Resolution No. 15.....	(41,469.33)	3,923.17	- 45,392.50
Receipts automatically appropriated.....	81,509.71	65,643.14	+ 15,866.57
Appropriation balances from prior year.....	50,482.46	0.00	+ 50,482.46
Reversions of authorizations in excess of requirements.....	(800.00)	0.00	- 800.00
Net authorizations.....	1,191,206.72	1,136,829.31	+ 54,377.41
Conversions and balances:			
Appropriation charges.....	1,139,559.51	1,086,346.85	+ 53,212.66
Salaries.....	119,508.16	71,924.74	+ 47,583.42
Wages.....	7,333.84	6,238.33	+ 1,095.51
Travel expense of personnel.....	10,537.17	11,042.88	- 505.71
Freight, express and delivery service.....	1,609.16	1,085.55	+ 523.61
Postal, telegraph, telephone and cable service.....	1,768.77	1,797.28	- 28.51
Illumination and power service.....	1,065.92	682.42	+ 383.50
Miscellaneous service.....	144,521.18	157,315.50	- 12,794.32
Rental of buildings and grounds.....	1,800.00	887.34	+ 912.66
Consumption of supplies and materials.....	50,243.81	35,457.08	+ 14,786.73
Printing and binding reports, documents and publications.....	1,146.80	3,024.38	- 1,877.58
Cash contributions and gratuities (other than to local governments).....	139,494.57	139,891.36	- 396.79
Travel expense of persons not government employees.....	0.00	75.30	- 75.30
Maintenance and repair (contract payments only).....	524.30	12,768.95	- 12,244.65
Purchase and construction of equipment.....	10,146.19	11,075.40	- 929.21
Interest on sewer and waterworks bonds.....	320,000.00	320,000.00	0.00
Contributions to sewer and waterworks bonds sinking fund.....	236,469.71	220,603.14	+ 15,866.57
Interest on Insular loans.....	12,789.93	13,877.20	- 1,087.27
Repayment of Insular loans.....	80,600.00	78,600.00	+ 2,000.00
Appropriation balances carried forward.....	51,647.21	50,482.46	+ 1,164.75
Total conversions and balances.....	1,191,206.72	1,136,829.31	+ 54,377.41

*Administrative Department—Continued.***Statement of Fixed Property Account.**

Debits.		Credits.	
Balance, December 31, 1917.....	₱34,521.54	Losses	₱8.00
Acquisition by purchase.....	10,093.69	Balance, December 31, 1918.....	44,745.63
Acquisition by construction.....	52.50		
Acquisition by transfer from the Central Government	85.90		
Total debits.....	44,753.63	Total credits.....	44,753.63

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱450,103.06	Balance, December 31, 1917.....	₱85,004.00
Debt service.....	649,859.64	Prior year adjustment:	
Reversions of excess public revenue allotments	800.00	Cancellation of prior year charges.....	297.95
Contributions to public revenues.....	1,006,782.83	Balance, December 31, 1917, as adjusted..	85,301.95
Losses of fixed property.....	8.00	Allotments from public revenues.....	1,141,524.26
Balance, December 31, 1918 (see balance sheet)	96,392.84	Cash contributions from the Central Government	862,987.99
		Contributions of fixed property from the Central Government.....	85.90
		Net profits from sales of supplies and materials	32,536.56
		Profits from operation (see operation statement, sewer and waterworks bond sinking fund).....	81,509.71
Total debits.....	2,203,946.37	Total credits.....	₱2,203,946.37

Statement of General Welfare and Debt Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
General welfare service:			
Executive direction and control.....	₱56,411.95	₱26,573.90	+ ₱29,838.05
Expense—			
Compensation of the mayor and clerical service.....	58,779.88	29,541.56	+ 29,238.32
Labor.....	3,308.39	3,866.95	— 558.56
Travel expense of personnel.....	7,306.99	6,962.61	+ 344.38
Consumption of supplies.....	3,692.22	2,641.42	+ 1,050.80
Maintenance of plant and equipment.....	144.11	415.82	— 271.21
Other expense.....	3,315.19	2,189.90	+ 1,125.29
	76,546.78	45,617.76	+ 30,929.02
Incidental receipts—			
Rentals of City real estate, etc.	19,791.90	19,042.81	+ 749.09
Other.....	342.93	1.05	+ 341.88
	20,134.83	19,043.86	+ 1,090.97

*Administrative Department—Continued.**Statement of General Welfare and Debt Service—Continued.*

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
General welfare service—Continued.			
Legislation	P52,962.56	P43,684.15	+ P9,278.41
Expense—			
Compensation of the Municipal Board and clerical service.....	43,873.61	28,715.83	+ 15,157.78
Labor.....	1,294.35	1,078.67	+ 215.68
Travel expense of personnel.....	2,255.97	3,442.38	+ 1,186.41
Consumption of supplies.....	2,439.45	2,184.51	+ 254.94
Maintenance of plant and equipment.....	264.19	259.96	+ 4.23
Depreciation of plant and equipment.....	0.00	391.52	— 391.52
Other expense.....	3,182.69	8,296.95	— 5,114.26
	53,310.26	44,369.82	+ 8,940.44
Incidental receipts—			
Service receipts (certified copies of documents).....	95.04	113.25	— 18.21
Other (sales of empty gasoline cases).....	252.66	572.42	— 319.76
	347.70	685.67	— 337.97
Public corrections.....	87,947.56	79,196.17	+ 8,751.39
Expense—			
Maintenance of city prisoners and juvenile offenders.....	96,511.21	87,148.89	+ 9,362.32
Incidental receipts—			
Service receipts (maintenance of insular and provincial juvenile offenders, and sales of embroidery).....	8,486.40	7,943.22	+ 543.18
Other.....	77.25	9.50	+ 67.75
	8,563.65	7,952.72	+ 610.93
Public recreation.....	5,154.09	6,760.00	— 1,605.91
Music and decorations for public concerts, entertainment and celebrations.....	5,154.09	6,760.00	— 1,605.91
Public charities.....	139,494.57	151,580.63	— 12,086.06
Maintenance of insane persons, sick and injured paupers burial pauper dead etc.....	72,823.07	80,670.77	— 7,847.70
Contributions to hospitals and nurseries for indigent patients.....	49,820.00	70,909.86	— 21,089.86
Contribution to the Liga Nacional Filipina for the protection of early infancy.....	16,851.50	0.00	+ 16,851.50
Revenue collection.....	106,122.28	106,164.41	— 42.13
Expense—			
Expenses of Board of Tax Appeals.....	6,526.72	6,790.16	— 263.44
Collection service rendered by City Assessor and Col- lector.....	100,000.00	100,000.00	0.00
	106,526.72	106,790.16	— 263.44
Incidental receipts (certified copies of list of tax payers).....	404.44	625.75	— 221.31
Public health.....	1,893.38	0.00	+ 1,893.38
Compensation of City Physician.....	1,151.41	0.00	+ 1,151.41
Other expense.....	741.97	0.00	+ 741.97
National defense.....	116.67	315.37	— 198.70
Compensation of personnel on duty with the Philippine Na- tional Guard.....	116.67	315.37	— 198.70
Total cost of general welfare service (see statement of capital ac- count)	450,103.06	414,274.63	+ 35,828.43
Debt service:			
Contributions to sewer and waterworks bond sinking fund.....	236,469.71	220,603.14	+ 15,866.57
Repayment of insular loans.....	80,600.00	78,600.00	+ 2,000.00
Interest on sewer and waterworks bonds.....	320,000.00	320,000.00	0.00
Interest on insular loans.....	12,789.93	13,877.20	— 1,087.27
	649,859.64	633,080.34	+ 16,779.30
Total cost of general welfare and debt service.....	1,099,962.70	1,047,354.97	+ 52,607.73

DEPARTMENT OF CITY SCHOOLS.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₱222,620.22	Capital.....	₱240,805.99
Current assets.....	22,437.03	Fixed capital.....	222,620.22
Accounts receivable.....	10,352.49	Current capital.....	18,185.77
Drawing account, Insular Treasury.....	12,084.54	Current liabilities.....	4,251.26
		Accounts payable.....	589.58
		Accrued leave payable.....	3,661.68
Total assets.....	245,057.25	Total liabilities.....	245,057.25

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriation for the year.....	₱669,925.47	₱595,045.00	+ ₱74,880.47
Public service appropriation, 1918, Ordinances 350, 418, 421, 425, 449, 459, 462, 484, 502 and Resolution No. 15; 1917, Ordinances 287, 298, 311, 312, 319, 329 and 347.....	653,675.47	578,945.00	+ 74,730.47
Contributions from Central Government automatically appro- priated.....	16,250.00	16,100.00	+ 150.00
Appropriation balances from prior year.....	14,848.27	0.00	+ 14,848.27
Reversions of authorizations in excess of requirements (Ordin- ance 459 and Resolution No. 15).....	(11,002.26)	(8,235.79)	- 2,766.47
Net authorizations.....	673,771.48	586,809.21	+ 86,962.27
Conversions and balances:			
Appropriation charges.....	655,585.71	571,960.94	+ 83,624.77
Salaries.....	474,611.04	386,853.10	+ 87,757.94
Wages.....	35,242.66	29,077.45	+ 6,165.21
Travel expense of personnel.....	4,890.03	5,363.35	- 473.32
Freight, express and delivery service.....	2,066.84	2,317.44	- 250.60
Postal, telegraph, telephone and cable service.....	423.96	387.10	+ 36.86
Illumination and power service.....	2,963.69	3,543.78	- 580.09
Miscellaneous service.....	7,619.11	7,890.39	- 271.28
Rental of buildings and grounds.....	73,667.11	79,596.16	- 5,929.05
Consumption of supplies and materials.....	20,306.16	20,412.27	- 106.11
Printing and binding reports, documents and publications.....	184.65	0.00	+ 184.65
Maintenance and repair (contract payments only).....	26,407.71	18,867.36	+ 7,540.35
Purchase of equipment.....	7,202.75	17,652.54	- 10,449.79
Appropriation balances carried forward.....	18,185.77	14,848.27	+ 3,337.50
Contributions from Central Government.....	18,185.77	14,848.27	+ 3,337.50
Total conversions and balances.....	673,771.48	586,809.21	+ 86,962.27

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₱209,138.76	Balance, December 31, 1918.....	₱222,620.22
Acquisition by purchase.....	7,202.75		
Acquisition by transfer from the Central Government.....	6,278.71		
Total debits.....	222,620.22	Total credits.....	222,620.22

*Department of City Schools—Continued.***Statement of Capital Account.**

Debits.		Credits.	
General welfare service.....	₱640,622.96	Balance, December 31, 1917.....	₱223,987.03
Reversions of excess public revenue allotments.....	11,002.26	Allotments from public revenues.....	669,925.47
Contributions to public revenue.....	24,010.00	Cash contributions from the central government.....	16,250.00
Balance, December 31, 1918 (see balance sheet).....	240,805.99	Contributions of fixed property from the Central Government.....	6,278.71
Total debits.....	916,441.21	Total credits.....	916,441.21

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Public education.....	₱622,323.82	₱531,788.55	+ ₱90,535.27
Expense:			
Supervisory, technical, teaching and clerical service.....	464,913.12	379,406.31	+ 85,506.81
Labor.....	32,186.17	23,473.85	+ 8,712.32
Travel expense of personnel.....	4,542.03	5,126.77	- 584.74
Freight, express and delivery service.....	2,066.84	2,317.44	- 250.60
Rental of school buildings and grounds.....	73,667.11	79,596.16	- 5,929.05
Consumption of supplies.....	15,313.44	17,512.17	- 2,198.73
Maintenance of plant and equipment.....	26,326.81	18,826.36	+ 7,500.45
Depreciation of plant and equipment.....	0.00	3,621.40	- 3,621.40
Other expense.....	11,068.30	10,802.74	+ 265.56
	630,083.82	540,683.20	+ 89,400.62
Incidental receipts:			
Service receipts (tuition fees).....	7,740.00	8,685.50	- 945.50
Other.....	20.00	209.15	- 189.15
	7,760.00	8,894.65	- 1,134.65
Public recreation.....	18,252.37	17,019.18	+ 1,233.19
Expense:			
Supervisory and clerical service.....	9,651.15	7,446.79	+ 2,204.36
Labor.....	3,056.49	5,598.40	- 2,541.91
Other expense.....	5,544.73	4,196.21	+ 1,348.52
	18,252.37	17,241.40	+ 1,010.97
Incidental receipts:			
Service receipts (rental of playgrounds, etc.).....	0.00	222.22	- 222.22
National defense.....	46.77	5.20	+ 41.57
Compensation of personnel on duty with the Philippine National Guard.....	46.77	5.20	+ 41.57
Total cost of general welfare service (see statement of capital account).....	640,622.96	548,812.93	+ 91,810.03

POLICE DEPARTMENT.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₱98,510.37	Capital.....	₱98,510.37
Current assets.....	94,718.60	Fixed capital.....	98,510.37
Accounts receivable.....	12,967.36	Current capital.....	0.00
Cash, disbursing officers.....	1,500.00	Current liabilities.....	94,718.60
Drawing account, Insular Treasury..	80,251.24	Accounts payable.....	1,022.79
		Accrued leave payable.....	93,695.81
Total assets.....	193,228.97	Total liabilities.....	193,228.97

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₱728,030.68	₱738,150.83	- ₱10,120.15
Public service appropriation, 1918, Ordinances 350, 444, 451, 462, 502 and Resolution No. 15; 1917, Ordinances 287 and 292.....	748,054.90	742,074.00	+ 5,980.90
Appropriation transferred to Department of Engineering and Public Works Resolution No. 15.....	(20,024.22)	(3,923.17)	- 16,101.05
Appropriation balances from prior year.....	0.00	0.00	0.00
Reversions of authorizations in excess of requirements (Reso- lutions Nos 15 and 110).....	(15,613.10)	(50,438.39)	+ 34,825.29
Net authorizations.....	712,417.58	687,712.44	+ 24,705.14
Conversions and balances:			
Appropriation charges.....	712,417.58	687,712.44	+ 24,705.14
Salaries.....	636,099.85	611,611.03	+ 24,488.82
Wages.....	6,226.70	6,164.31	+ 62.39
Travel expense of personnel.....	10,891.54	10,815.60	+ 75.94
Freight, express and delivery service.....	121.34	32.71	+ 88.63
Postal, telegraph, telephone and cable service.....	2,198.63	2,377.23	- 178.60
Illumination and power service.....	5,519.90	7,413.01	- 1,893.11
Miscellaneous service.....	15,613.20	15,924.93	- 311.73
Consumption of supplies and materials.....	23,804.96	16,423.32	+ 7,381.64
Printing and binding reports, documents and publications.....	29.25	69.60	- 40.35
Cash contributions and gratuities (Other than to local gov- ernments).....	0.00	2,000.00	- 2,000.00
Discretionary expenditures.....	3,003.37	3,347.34	- 343.97
Maintenance and repair (contract payments only).....	4,817.40	6,973.29	- 2,155.89
Purchase of equipment.....	4,091.44	4,560.07	- 468.63
Appropriation balances carried forward.....	0.00	0.00	0.00
Total conversions and balances.....	712,417.58	687,712.44	+ 24,705.14

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₱97,842.04	Dropped by sale.....	₱401.38
Acquisition by purchase.....	4,091.44	Depreciation accruals.....	3,018.64
Fixed assets brought into account.....	26.00	Losses.....	29.09
		Balance, December 31, 1918.....	98,510.37
Total debits.....	101,959.48	Total credits.....	101,959.48

Police Department—Continued.

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱709,127.43	Balance, December 31, 1917.....	₱97,842.04
Losses of fixed property.....	29.09	Allotments from public revenues.....	728,030.68
Reversions of excess public revenue allotments.....	15,613.10	Sales of fixed property.....	401.38
Contributions to public revenues.....	2,618.73	Fixed assets brought into account.....	26.00
Capital value of fixed property sold.....	401.38		
Balance, December 31, 1918 (see balance sheet).....	98,510.37		
Total debits.....	826,300.10	Total credits.....	826,300.10

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Law and Order.....	₱708,155.66	₱680,988.00	+ ₱27,167.66
Expense:			
Administrative, supervisory, patrol and clerical service.....	635,128.08	611,209.51	+ 23,918.57
Labor.....	6,226.70	6,164.31	+ 62.39
Travel expense of personnel.....	10,891.54	10,815.60	+ 75.94
Consumption of supplies.....	23,804.96	16,153.02	+ 7,651.94
Postal, telegraph, telephone and cable service.....	2,198.63	2,377.23	- 178.60
Information service.....	3,003.37	3,347.34	- 343.97
Illumination and power service.....	5,519.90	7,413.01	- 1,893.11
Maintenance of plant and equipment.....	4,817.40	7,243.59	- 2,426.19
Depreciation of plant and equipment.....	3,018.64	1,585.67	+ 1,432.97
Cash contributions and gratuities.....	0.00	2,000.00	- 2,000.00
Other expense.....	15,763.79	16,027.24	- 263.45
	710,373.01	684,336.52	+ 26,036.49
Incidental receipts:			
Service receipts (police service in the Manila post-office).....	1,880.00	3,120.00	- 1,240.00
Other.....	337.35	228.52	+ 108.83
	2,217.35	3,348.52	- 1,131.17
National defense.....	971.77	401.52	+ 570.25
Compensation of personnel on duty with the Philippine National Guard.....	971.77	401.52	+ 570.25
Net cost of general welfare service (see statement of capital account).....	709,127.43	681,389.52	+ 27,737.91

FIRE DEPARTMENT.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₱594,655.72	Capital.....	₱594,655.72
Current assets.....	31,696.49	Fixed capital.....	594,655.72
Accounts receivable.....	11,624.59	Current capital.....	0.00
Drawing account, Insular Treasury..	20,071.90	Current liabilities.....	31,696.49
		Accounts payable.....	40.59
		Accrued leave payable.....	31,655.90
Total assets.....	626,352.21	Total liabilities.....	626,352.21

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₱478,219.03	₱467,533.47	+ ₱10,685.56
Public service appropriation, 1918, Ordinances 350, 393 and 462; 1917, Ordinance 287.....	487,452.32	467,533.47	+ 19,918.85
Appropriation transferred to Department of Engineering and Public Works Resolution No. 15.....	(9,233.29)	0.00	- 9,233.29
Appropriation balances from prior year.....	0.00	1,000.00	- 1,000.00
Reversions of authorizations in excess of requirements.....	(54,330.96)	(53,645.53)	- 685.43
Net authorizations.....	423,888.07	414,887.94	+ 9,000.13
Conversions and balances:			
Appropriation charges.....	423,888.07	414,887.94	+ 9,000.13
Salaries.....	71,024.20	82,596.74	- 11,572.54
Wages.....	136,214.01	127,629.37	+ 8,584.64
Travel expense of personnel.....	0.00	581.72	- 581.72
Postal, telephone and cable service.....	943.70	960.76	- 17.06
Illumination and power service.....	161,726.44	160,970.70	+ 755.74
Miscellaneous service.....	1,366.43	1,282.97	+ 83.46
Consumption of supplies and materials.....	48,880.87	25,584.69	+ 23,296.18
Printing and binding reports, documents and publications.....	0.00	6.80	- 6.80
Maintenance and repair (contract payments only).....	2,642.14	3,219.98	- 577.84
Purchase of equipment.....	1,090.28	12,054.21	- 10,963.93
Appropriation balances carried forward.....	0.00	0.00	0.00
Total conversions and balances.....	423,888.07	414,887.94	+ 9,000.13

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	₱665,957.96	Dropped by interdepartmental transfer.....	₱46.20
Acquisition by purchase.....	1,090.28	Dropped by sale.....	141.10
		Depreciation accruals.....	70,207.00
		Losses.....	1,998.22
		Balance, December 31, 1918 (see balance sheet).....	594,655.72
Total debits.....	667,048.24	Total credits.....	667,048.24

Fire Department—Continued.

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱473,116.55	Balance, December 31, 1917.....	₱665,957.96
Reversions of excess public revenue allotments.....	54,330.96	Allotments from public revenues.....	478,219.03
Contributions to public revenue.....	20,076.39	Fines and forfeitures.....	47.05
Capital value of fixed property sold.....	141.10	Sales of fixed property.....	141.10
Losses of fixed property.....	1,998.22		
Contribution of fixed property to other city departments.....	46.20		
Balance, December 31, 1918 (see balance sheet).....	594,655.72		
Total debits.....	1,144,365.14	Total credits.....	1,144,365.14

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Protection against forces majeures.....	₱302,971.03	₱227,265.19	+ ₱75,705.84
Expense:			
Supervisory and clerical service, including compensation of first class, firemen, mechanics, etc.....	64,708.54	69,886.06	- 5,177.52
Labor, including compensation of second class firemen, etc.....	127,344.87	119,933.67	+ 7,411.20
Consumption of supplies.....	35,462.38	15,967.71	+ 19,494.67
Maintenance of plant and equipment.....	2,088.46	5,787.53	- 3,699.07
Depreciation of plant and equipment.....	70,207.00	11,275.51	+ 58,931.49
Other expense.....	3,514.90	4,733.45	- 1,218.55
	303,326.15	227,583.93	+ 75,742.22
Incidental receipts:			
Service receipts.....	2.60	0.00	+ 2.60
Other.....	352.52	318.74	+ 33.78
	355.12	318.74	+ 36.38
Law and order.....	28,739.94	9,478.92	+ 19,261.02
Supervisory and clerical service.....	5,366.81	4,991.83	+ 374.98
Labor.....	8,557.10	3,139.44	+ 5,417.66
Maintenance of plant and equipment.....	553.68	0.00	+ 553.68
Other expense.....	14,262.35	1,347.65	+ 12,914.70
Other protective service.....	141,363.91	163,714.18	- 22,350.27
Expense:			
Supervisory, technical and clerical service.....	907.18	7,718.85	- 6,811.67
Labor.....	312.04	1,139.06	- 827.02
Consumption of supplies.....	33.60	1,572.17	- 1,538.57
Public lighting service.....	159,636.88	158,565.56	+ 1,071.32
Other expense.....	7.33	8,050.75	- 8,043.42
	160,897.03	177,046.39	- 16,149.36
Incidental receipts:			
Service receipts (electrician fees).....	16,735.61	11,739.74	+ 4,995.87
Other.....	2,797.51	1,592.47	+ 1,205.04
	19,533.12	13,332.21	+ 6,200.91
National defense.....	41.67	0.00	+ 41.67
Compensation of personnel on duty with the Philippine National Guard.....	41.67	0.00	+ 41.67
Total cost of general welfare service (see statement of capital account).....	473,116.55	400,458.29	+ 72,658.26

LAW DEPARTMENT.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	₱76,908.87	Capital.....	₱76,908.87
Current assets.....	69,341.56	Fixed capital.....	76,908.87
Accounts receivable.....	701.32	Current capital.....	0.00
Cash, collecting officer.....	75.10	Current liabilities.....	69,341.56
Drawing account, Insular Treasury.....	68,565.14	Accounts payable.....	33,088.74
		Accrued leave payable.....	36,252.82
Total assets.....	146,250.43	Total liabilities.....	146,250.43

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₱166,520.84	₱151,845.46	+ ₱14,675.38
Public service appropriation, 1918, Ordinances 350, 415, 434, 455, 481, 462 and Resolution No. 15; 1917, Ordinances 287, 308, 314, 332 and 351.....	166,520.84	151,845.46	+ 14,675.38
Appropriation balances from prior year.....	0.00	0.00	0.00
Reversions of authorizations in excess of requirements (Reso- lution No. 15 and ordinance 481).....	(13,413.49)	(14,600.43)	+ 1,186.94
Net authorizations.....	153,107.35	137,245.03	+ 15,862.32
Conversions and balances:			
Appropriation charges.....	153,107.35	137,245.03	+ 15,862.32
Salaries.....	117,372.25	104,872.46	+ 12,499.79
Wages.....	6,887.66	6,317.18	+ 570.48
Travel expense of personnel.....	4,049.57	3,477.36	+ 572.21
Postal, telegraph, telephone and cable service.....	2,509.24	2,833.31	- 324.07
Illumination and power service.....	2,828.03	2,567.24	+ 260.79
Miscellaneous service.....	1,178.70	692.52	+ 486.18
Rental of buildings and grounds.....	2,445.91	2,482.00	- 36.09
Consumption of supplies and materials.....	8,824.89	7,793.01	+ 1,031.88
Printing and binding reports, documents and publications.....	1,181.46	1,045.30	+ 136.16
Maintenance and repair (contract payments only).....	1,114.55	841.61	+ 272.94
Purchase of fixed property.....	4,715.09	4,323.04	+ 392.05
Appropriation balances carried forward.....	0.00	0.00	0.00
Total conversions and balances.....	153,107.35	137,245.03	+ 15,862.32

Statement of Fixed Property Account.

Debits.		Credits.	
Balances, December 31, 1917.....	₱71,925.57	Dropped by sale.....	₱ 24.00
Acquisitions by purchase.....	4,715.09	Losses.....	8.12
Acquisitions by transfer from the Central Government.....	450.75	Depreciation accruals.....	150.40
		Balance, December 31, 1918 (see balance sheet).....	76,908.87
Total debits.....	77,091.39	Total credits.....	77,091.39

Law Department—Continued.

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱103,784.10	Balance, December 31, 1917.....	₱71,925.57
Reversions of excess public revenue allotments.....	13,413.49	Prior year adjustment:	
Contributions to public revenues.....	44,885.25	Cancellation of prior charges.....	102.69
Capital value of fixed property sold.....	24.00	Balance, December 31, 1917, as adjusted....	72,028.26
Losses of fixed property.....	8.12	Allotments from public revenues.....	166,520.34
Balance, December 31, 1918 (see balance sheet).....	76,908.87	Contribution of fixed property from the Central Government.....	450.73
		Sales of fixed property.....	24.00
Total debits.....	239,023.83	Total credits.....	239,023.83

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Law and order.....	₱73,738.17	₱65,433.36	+ ₱8,304.81
Expense:			
Supervisory, technical and clerical service.....	65,216.38	57,593.19	+ 7,623.19
Labor.....	521.37	598.76	- 77.39
Travel expense of personnel.....	1,720.95	1,421.36	+ 299.59
Rental of offices.....	2,445.91	2,482.00	- 36.09
Depreciation of plant and equipment.....	150.40	0.00	+ 150.40
Other expense.....	3,796.04	3,382.05	+ 413.99
	73,851.05	65,477.36	+ 8,373.69
Incidental receipts:			
Service receipts (fiscal's fees).....	112.88	44.00	+ 68.88
Adjudication.....	29,993.67	19,292.60	+ 10,701.07
Expense:			
Judicial, technical, supervisory and clerical service.....	52,103.61	47,279.27	+ 4,824.34
Labor.....	6,366.29	5,718.42	+ 647.87
Consumption of supplies.....	7,407.70	6,439.42	+ 968.28
Travel expense of personnel.....	2,328.62	2,056.00	+ 272.62
Postal, telegraph, telephone and cable service.....	1,827.67	2,033.48	- 205.81
Maintenance of plant and equipment.....	896.45	765.71	+ 130.74
Depreciation of plant and equipment.....	0.00	1,446.59	- 1,446.59
Other expense.....	3,709.01	3,152.33	+ 556.68
	74,639.35	68,891.22	+ 5,748.13
Incidental receipts:			
Service receipts (Justice of the peace, sheriff and register of deeds fees).....	44,645.68	49,598.62	- 4,952.94
National defense.....	52.26	0.00	+ 52.26
Compensation of personnel on duty with the Philippine National Guard.....	52.26	0.00	+ 52.26
Total cost of general welfare service (see statement of capital account).....	103,784.10	84,725.96	+ 19,058.14

DEPARTMENT OF ENGINEERING AND PUBLIC WORKS.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Fixed property.....	P25,249,779.89	Capital	P27,891,784.57
Current assets.....	2,724,378.70	Fixed capital	25,249,779.89
Accounts receivable.....	92,363.02	Current capital	2,642,004.68
Cash, disbursing officers.....	1,500.00	Current liabilities.....	82,374.02
Drawing account, Insular Treasury.....	2,630,515.68	Accounts payable.....	35,319.90
		Accrued leave payable.....	47,054.12
Total assets.....	27,974,158.59	Total liabilities.....	27,974,158.59

Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1917.....	P23,944,814.17	Dropped by sale.....	P160,399.65
Acquisitions by purchase.....	1,514,282.60	Depreciation accruals.....	47,877.98
Acquisitions by construction.....	8,858.23	Losses	5,685.33
Acquisitions by transfer from Central Government	15.00	Inventory adjustment	7,702.18
Acquisitions by interdepartmental transfer	46.20	Balance, December 31, 1918 (see balance sheet)	25,249,779.89
Plant assets brought into account.....	3,428.83		
Total debits.....	25,471,445.03	Total credits.....	25,471,445.03

Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	P1,714,483.80	Balance, December 31, 1917.....	P25,302,290.41
Losses of fixed property.....	5,685.33	Prior year adjustments:	
Reversions of excess of public revenue allotments	178,617.25	Inventory adjustment (fixed property)	(7,702.18)
Contributions to public revenues.....	3,283,555.26	Cancellation of prior year credits.....	(10,609.00)
Capital value of fixed assets sold.....	160,399.65	Balance, December 31, 1917 as adjusted....	25,283,979.23
Balance, December 31, 1918 (see balance sheet)	27,891,784.57	Allotments from public revenues.....	5,762,683.58
		Cash contributions from the Central Government	500,000.00
		Cash contributions from the public.....	14,748.50
		Fines and forfeitures	86.85
		Sales of fixed property.....	162,714.28
		Contributions of fixed property from other City departments.....	46.20
		Contributions of fixed property from the Central Government	15.00
		Profits from operation (see operation statement)	1,506,623.39
		Plant assets brought into account.....	3,428.83
Total debits.....	33,234,325.86	Total credits.....	33,234,325.86

Department of Engineering and Public Works—Continued.

Statement of Appropriation Account.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
Authorizations:			
New appropriations for the year.....	5,762,683.58	₱4,176,835.31	+ ₱1,585,848.27
Appropriation for public service, 1918 Ordinances 350, 388, 402, 403, 408, 414, 416, 419, 438, 443, 457, 462, 467, 495, 497, 502 and 512; 1917, Ordinances 287, 302, 321, 336, and 338.....	1,895,032.72	1,643,905.00	+ 251,127.72
Appropriation for public works, 1918, Ordinances 354, 355, 360, 361, 363, 364, 367, 371, 372, 373, 376, 377, 380, 381, 384, 386, 387, 389, 390, 395, 396, 400, 401, 405, 409, 410, 417, 420, 422, 423, 427, 428, 430, 431, 436, 437, 441, 445, 446, 452, 456, 458, 461, 463, 464, 465, 468, 469, 472, 473, 474, 475, 476, 477, 478, 480, 482, 483, 485, 487, 488, 489, 492, 496, 501, 503, and Res. 101; 1917, Ordinances 291, 295, 309, 310, 316, 319, 321-326, 328, 330, 333-335, 339, 341, 344, 345, 348, 352, 365, and 369.....	2,788,541.85	1,238,914.42	+ 1,549,627.43
Proceed of loans from central government.....	0.00	300,000.00	— 300,000.00
Receipts automatically appropriated.....	1,008,382.17	987,484.58	+ 20,897.59
Contributions from the central government.....	0.00	6,491.12	— 6,491.12
Contributions from the public for maintenance of the A. W. Ferguson Monument.....	0.00	40.19	— 40.19
Appropriation transferred from Administrative De- partment.....	41,469.33	0.00	+ 41,469.33
Appropriation transferred as per Board Resolution No. 15.....	20,024.22	0.00	+ 20,024.22
from Police Department.....	9,233.29	0.00	+ 9,233.29
Appropriation transferred from Fire Department.....			
Appropriation balances from prior year.....	1,357,476.24	861,521.24	+ 495,955.00
Reversions of authorizations in excess of requirements.....	(178,617.25)	(39,749.47)	— 138,867.78
Net authorizations.....	6,941,542.57	4,998,607.08	+ 1,942,935.49
Conversions and balances:			
Appropriation charges.....	4,299,537.89	3,641,130.84	+ 658,407.05
Salaries.....	367,481.35	342,301.52	+ 25,179.83
Wages.....	979,108.13	916,649.91	+ 62,458.22
Travel expense of personnel.....	8,896.65	7,089.86	+ 1,806.79
Freight, express and delivery service.....	72,285.30	20,005.57	+ 52,279.73
Postal, telegraph, telephone and cable service.....	5,845.92	5,116.93	+ 728.99
Illumination and power service.....	83,742.18	82,140.62	+ 1,601.56
Miscellaneous service.....	35,875.59	11,668.40	+ 24,207.19
Rental of buildings and grounds.....	735.04	1,362.56	— 627.52
Consumption of supplies and materials.....	1,135,826.37	978,978.47	+ 156,847.90
Engineering construction (contract payments only).....	24,883.15	139,399.19	— 114,516.04
Maintenance and repair (contract payments only).....	61,717.38	77,304.94	— 15,587.56
Purchase and construction of public works and equipment.....	1,523,140.83	1,058,568.37	+ 464,572.46
Extraordinary losses.....	0.00	544.50	— 544.50
Appropriation balances carried forward.....	2,642,004.68	1,357,476.24	+ 1,284,528.44
Public service appropriation, Ordinances 350, and 502.....	120,877.05	2,724.30	+ 118,152.75
Public works and improvements.....	2,249,812.55	772,352.80	+ 1,477,459.75
Manila loan fund.....	15,477.59	16,591.98	— 1,114.39
Calle Anloague loan fund.....	36,357.03	36,357.03	0.00
Sewer and waterworks bond fund.....	201,208.53	217,336.40	— 16,127.87
Rizal avenue widening loan fund.....	0.00	289,867.57	— 289,867.57
Maintenance of the A. W. Ferguson Monument.....	40.19	40.19	0.00
Extension of Avenida Rizal, Act 2494.....	15,375.77	19,350.00	— 3,974.23
Sanitary Improvements, Ordinance 204.....	2,855.97	2,855.97	0.00
Total conversions and balances.....	6,941,542.57	4,998,607.08	+ 1,942,935.49

Department of Engineering and Public Works—Continued.

Operation Statement.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (—).
DIVISION OF SANITATION:			
Operating revenue—			
Income from rentals.....	₱13,697.74	₱18,652.23	— ₱4,954.49
Service income.....	49,292.16	58,935.47	— 9,643.31
Incidental receipts.....	745.50	5.00	+ 740.50
	63,735.40	77,592.70	— 13,857.30
Operating expense—			
Administrative, supervisory and clerical service.....	31,413.90	34,942.76	— 3,528.86
Labor.....	140,007.81	116,971.05	+ 23,036.76
Traveling expenses.....	16,946.50	17,399.63	— 453.13
Freight and hauling.....	173,213.97	145,405.65	+ 27,808.32
Consumption of supplies.....	59,903.23	46,144.08	+ 13,759.15
Maintenance of plant and equipment.....	5,114.08	119.06	+ 4,995.02
Depreciation of plant and equipment.....	7,181.70	6,834.67	+ 347.03
Other expense.....	36,854.45	34,292.26	+ 2,562.19
Repayments to expense.....	(470,327.64)	(334,983.31)	— 135,344.33
	308.00	67,125.85	— 66,817.85
Operating income.....	63,427.40	10,466.85	+ 52,960.55
DIVISION OF LAND TRANSPORTATION:			
Operating revenue—			
Income from rentals.....	19.50	0.00	+ 19.50
Service income.....	136,598.01	69,633.25	+ 66,964.76
Incidental receipts.....	38.58	762.20	— 723.62
	136,656.09	70,395.45	+ 66,260.64
Operating expense—			
Administrative, supervisory and clerical service.....	23,059.66	21,521.81	+ 1,537.85
Labor.....	145,112.72	143,294.65	+ 1,818.07
Consumption of supplies.....	262,384.56	197,301.35	+ 65,083.21
Maintenance of plant and equipment.....	26,505.12	38,499.04	— 11,993.92
Depreciation of plant and equipment.....	7,660.48	16,570.81	— 8,910.33
Other expense.....	59,832.51	30,823.02	+ 29,009.49
Repayments to expense.....	(441,910.46)	(415,160.36)	— 26,750.10
	82,644.59	32,850.32	+ 49,794.27
Operating income.....	54,011.50	37,545.13	+ 16,466.37
DIVISION OF MARKETS AND SLAUGHTERHOUSES:			
Operating revenue—			
Service income.....	617,003.51	629,422.20	— 12,418.69
Incidental receipts.....	8,734.47	8,780.87	— 46.40
	625,737.98	638,203.07	— 12,465.09
Operating expense—			
Administrative, supervisory and clerical service.....	16,643.80	14,210.47	+ 2,433.33
Labor.....	25,896.42	24,160.15	+ 1,736.27
Freight and hauling.....	5,679.89	6,463.63	— 783.74
Light and power.....	6,588.36	6,496.62	+ 91.74
Consumption of supplies.....	18,296.52	13,368.69	+ 4,927.83
Maintenance of plant and equipment.....	2,850.37	6,901.45	— 4,051.08
Depreciation of plant and equipment.....	1,436.34	1,708.67	— 272.33
Other expense.....	24,017.37	21,004.10	+ 3,013.27
	101,409.07	94,313.78	+ 7,095.29
Operating income.....	524,328.91	543,889.29	— 19,560.38

Department of Engineering and Public Works—Continued.

Operation Statement—Continued.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
DIVISION OF PARKS, CEMETERIES AND PUBLIC GROUNDS:			
Operating revenue—			
Income from rentals.....	29,673.55	15,143.68	+ 14,529.87
Service income.....	35,320.73	41,388.62	- 6,067.89
Incidental receipts.....	5,283.98	4,429.67	+ 854.31
	70,278.26	60,961.97	+ 9,316.29
Operating expense—			
Administrative, supervisory and clerical service.....	21,149.79	19,725.95	+ 1,423.84
Labor.....	55,759.64	65,365.10	- 9,605.46
Freight and hauling.....	5,979.20	7,861.48	- 1,882.28
Consumption of supplies.....	13,503.65	15,790.47	- 2,286.82
Maintenance of plant and equipment.....	62.20	826.21	- 764.01
Depreciation of plant and equipment.....	1,915.12	3,417.34	- 1,502.22
Other expense.....	9,056.26	17,128.65	- 8,072.39
Repayments to expense.....	(95,264.65)	(107,946.71)	+ 12,682.06
	12,161.21	22,168.49	- 10,007.28
Operating income.....	58,117.05	38,793.48	+ 19,323.57
DIVISION OF SEWER AND WATERWORKS:			
Operating revenue—			
Income from rentals.....	5.50	228.00	- 222.50
Service income.....	718,400.13	743,540.49	- 25,140.36
Incidental receipts.....	409.69	6,987.10	- 6,577.41
	718,815.32	750,755.59	- 31,940.27
Operating expense—			
Administrative, supervisory, technical and clerical service.....	49,638.13	50,872.70	- 1,234.57
Labor.....	106,554.23	87,081.58	+ 19,472.65
Traveling expense.....	7,589.96	6,073.74	+ 1,516.22
Freight and hauling.....	5,619.63	5,478.86	+ 140.77
Light and power.....	65,440.98	65,877.29	- 436.31
Consumption of supplies.....	86,411.19	68,607.07	+ 17,804.12
Maintenance of plant and equipment.....	253.28	199.80	+ 53.48
Depreciation of plant and equipment.....	4,787.80	10,252.00	- 5,464.20
Other expense.....	8,023.69	7,835.41	+ 188.28
Repayments to expense.....	(248,193.51)	(246,511.31)	+ 1,682.20
	86,125.38	55,767.14	+ 30,358.24
Operating income.....	632,689.94	694,988.45	- 62,298.51
DIVISION OF ENGINEERING CONSTRUCTION AND REPAIR:			
Operating revenue—			
Income from rentals.....	1,397.60	55.42	+ 1,342.18
Service income.....	980,506.43	874,517.43	+ 105,989.00
Incidental receipts.....	19,287.55	25,155.20	- 5,867.65
	1,001,191.58	899,728.05	+ 101,463.53
Operating expense—			
Administrative, supervisory, technical and clerical service.....	₱181,434.64	₱159,625.52	+ ₱21,809.12
Labor.....	502,226.47	478,586.91	+ 23,639.56
Traveling expense.....	53,244.60	50,337.09	+ 2,907.51
Freight and hauling.....	241,928.73	182,636.96	+ 59,291.77
Consumption of supplies.....	690,785.50	632,700.74	+ 58,084.76
Maintenance of plant and equipment.....	29,633.90	4,273.20	+ 25,360.70
Depreciation of plant and equipment.....	24,896.54	54,697.48	- 29,800.94
Other expense.....	96,171.36	184,143.34	- 87,971.98
Repayments to expense.....	(993,178.75)	(894,337.01)	- 98,841.74
	827,142.99	852,664.23	- 25,521.24
Operating income.....	174,048.59	47,063.82	+ 126,984.77
Net operating income, all divisions.....	1,506,623.39	1,372,747.02	+ 133,876.37

Department of Engineering and Public Works—Continued.

Statement of General Welfare Service.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Public health:			
Administration and maintenance of sanitary plant, etc.....	P637,179.21	P745,996.31	- P108,817.10
Protection against forces majeures:			
Fire hydrants service.....	8,900.97	9,973.70	- 1,072.73
Public recreation:			
Maintenance of parks, monuments and public grounds.....	95,264.65	171,421.53	- 76,156.88
Economic development:			
Maintenance of bridges, streets and highways.....	971,368.87	621,256.12	+ 350,112.75
National defense:			
Compensation of personnel on duty with the Philippine National Guard.....	1,770.10	2,505.97	- 735.87
Total cost of general welfare service (see statement of capital account)	1,714,483.80	1,551,153.63	+ 163,330.17

REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

MANILA SEWER AND WATERWORKS BOND SINKING FUND.

Balance Sheet, December 31, 1918.

Assets.		Liabilities.	
Current assets.....	₱2,194,982.35	Capital	₱2,194,982.35
Investments and securities:		Reserve for sinking fund.....	2,194,982.35
Sewer and water-works bonds.....	₱762,000.00		
Public works bonds..	112,000.00		
Stock, Bank of the Philippine Islands	71,750.00		
Philippine Railway bonds	328,000.00		
Manila Railroad bonds	41,522.50		
Provincial and municipal loans.....	619,655.00		
	1,934,927.50		
Accrued interest.....	19,457.26		
Drawing account, Insular Treasury....	240,597.59		
Total assets.....	2,194,982.35	Total liabilities.....	2,194,982.35

Operation Statement.

Items.	Fiscal year 1918.	Fiscal year 1917.	Increase (+) Decrease (-).
Operating revenue:			
Interest on sewer and waterworks bonds.....	₱25,080.00	₱29,842.21	- ₱4,762.21
Interest on public works bonds.....	4,480.00	4,480.00	0.00
Dividends on stock, Bank of the Philippine Islands.....	6,888.00	4,592.00	+ 2,296.00
Interest on Philippine Railway Company bonds.....	14,000.00	1,277.78	+ 12,722.22
Interest on Manila Railroad Company bonds.....	717.45	623.47	+ 93.98
Interest on Provincial and municipal loans.....	30,344.26	24,827.68	+ 5,516.58
	81,509.71	65,643.14	+ 15,866.57
Operating expense.....	0.00	0.00	0.00
Net profits for the year.....	81,509.71	65,643.14	+ 15,866.57
Add—Contribution from current surplus.....	154,960.00	154,960.00	0.00
Total accruals for the year.....	236,469.71	220,603.14	+ 15,866.57
Add—Reserve balance at the beginning of the year.....	1,958,512.64	1,737,909.50	+ 220,603.14
Reserve balance at the end of the year (see balance sheet).....	2,194,982.35	1,958,512.64	+ 236,469.71

THE PUBLIC DEBT, CITY OF MANILA.

Bonded Indebtedness.

Issue.	Date of maturity.	Interest payable.	Authorizations.	Amounts.
Sewer and waterworks 10/30 year 4 per cent gold bonds:				
First series.....	Mar. 1, 1935..	March, June, September and December	Act of Congress approved July 1, 1902, and Act 1323 of the Philippine Commission.	₱2,000,000.00
Second series.....	Feb. 1, 1936....	February, May, August and November		4,000,000.00
Third series.....	Aug. 1, 1939....	February, May, August and November		2,000,000.00
				<u>8,000,000.00</u>

Loan Debt.

Object of Loan.	Date of maturity.	Authorizations.	Amounts.
Public works and public improvements.....	Aug. 14, 1922..	Executive authority dated August 3, 1912.....	₱294,400.00
Widening Calle Anloague.....	June 1, 1922..	Executive authority dated April 8, 1912.....	20,000.00
Widening Avenida Rizal.....	Sept. 22, 1922..	Executive authority dated April 9, 1917.....	298,000.00
			<u>612,400.00</u>

STATEMENT OF CURRENT SURPLUS AND RESERVES FOR 1918.

	Current Sur- plus, appropri- ated and unappropriated.	Reserves invested.		Total.
		In sewer and Waterworks Bond Sinking Fund.	In fixed prop- erty.	
Accruals:				
Current receipts—				
Revenue from taxation.....	₱2,196,016.17	₱0.00	₱0.00	₱2,196,016.17
Incidental revenue.....	188,283.28	0.00	0.00	188,283.28
Earnings and other credits.....	4,391,802.92	0.00	0.00	4,391,802.92
Investments in fixed property—				
Land.....	0.00	0.00	94,267.38	94,267.38
Buildings and improvements.....	0.00	0.00	299,293.63	299,293.63
Watersupply head-control, reservoirs, pump- ing stations and conduits.....	0.00	0.00	27,104.47	27,104.47
Artesian wells.....	0.00	0.00	9,503.88	9,503.88
Highways, bridges and ferries.....	0.00	0.00	908,550.62	908,550.62
Parks and monuments.....	0.00	0.00	79,230.23	79,230.23
Watercraft and appurtenances.....	0.00	0.00	80.46	80.46
Motor vehicles and accessories.....	0.00	0.00	31,588.88	31,588.88
Other land transportation equipment.....	0.00	0.00	10,002.10	10,002.10
Industrial machinery and implements.....	0.00	0.00	30,636.20	30,636.20
Hand tools.....	0.00	0.00	6,188.84	6,188.84
Furniture and office equipment.....	0.00	0.00	25,228.88	25,228.88
Technical and scientific equipment.....	0.00	0.00	249.61	249.61
Fire protection equipment.....	0.00	0.00	11.01	11.01
Telegraph, telephone and cable instruments and apparatus.....	0.00	0.00	190.46	190.46
Other equipment.....	0.00	0.00	28,259.93	28,259.93
Redemption and amortization of bonded and loan debt—				
Allotment accruing to sinking fund.....	0.00	154,960.00	0.00	154,960.00
Earnings accruing to sinking fund.....	0.00	81,509.71	0.00	81,509.71
Partial redemption of public loan debt.....	0.00	0.00	80,600.00	80,600.00
Total accruals.....	6,776,102.37	236,469.71	1,630,986.58	8,643,558.66
Withdrawals:				
Current expenditures—				
Expense of revenue collection.....	106,526.72	0.00	0.00	106,526.72
Operating expense of commercial and in- dustrial units.....	1,061,913.26	0.00	0.00	1,061,913.26
Debt service.....	649,859.64	0.00	0.00	649,859.64
General welfare service.....	4,015,409.91	0.00	0.00	4,015,409.91
Outlays.....	1,550,386.58	0.00	0.00	1,550,386.58
Reserve withdrawals—				
Fixed property dropped by sale.....	0.00	0.00	160,966.13	160,966.13
Depreciation accruals in fixed property.....	0.00	0.00	121,254.02	121,254.02
Total withdrawals.....	7,384,096.11	0.00	282,220.15	7,666,316.26
Net accruals during the year.....	(607,993.74)	236,469.71	1,348,766.43	977,242.40
Add—				
Current surplus and reserves brought for- ward from prior year.....	791,691.32	1,958,512.64	16,331,200.04	19,081,404.00
Credit adjustments—prior year.....	1,698.60	0.00	0.00	1,698.60
	185,396.18	2,194,982.35	17,679,966.47	20,060,345.00
Deduct—				
Debit adjustments—prior year.....	11,906.96	0.00	0.00	11,906.96
Inventory adjustments of fixed property.....	0.00	0.00	5,145.77	5,145.77
Current Surplus and Reserve Balances, December 31, 1918 (see balance sheet).....	173,489.22	2,194,982.35	17,674,820.70	20,043,292.27

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